



! Kheis
Munisipaliteit
Municipality

Financial statements
for the year ended 30 June 2015

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

GENERAL INFORMATION

Legal form of entity	Local Municipality
Nature of business and principal activities	Providing municipal services
Mayoral committee	
Mayor	Cllr P Vries
Councillors	Cllr K Esau Cllr E Cloete Cllr JPI Joseph Cllr AL Diergaardt Cllr W Maritz Cllr S Esau
Capacity of local authority	Low capacity municipality
Accounting Officer	HT Scheepers Municipal Manager
Chief Financial Officer (CFO)	JD Block
Registered Office	97 Orange Street Groblershoop 8850
Business address	97 Orange Street Groblershoop 8850
Postal address	PO Box 178 Groblershoop 8850
Bankers	First National Bank Groblershoop 8850
Telephone number:	054 833 9500
Fax number:	054 833 9509
E-mail address:	blockdonovan@gmail.com
Auditors	Auditor - General Kimberley
Attorneys	Cornellison Incorporated

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General information (continued)

Enabling Legislation

Local Government: 'Municipal Finance Management Act (Act no 56 of 2003)

Local Government: Municipal Systems Act (Act no 32 of 2000)

Local Government: Municipal Structures Act (Act no 117 of 1998)

Municipal Property Rates Act (Act no 6 of 2004)

Division of Revenue Act (Act 6 of 2011)

Municipal Planning and Performance Management

Regulations Water Service Act (Act 108 of 1997)

Housing Act (Act no 107 of 1997)

Basic Conditions of Employment Act (Act no 75 of 1997)

Supply Chain Management Regulations, 2005

Skills Development Levies Act (Act 9 of 1999)

Unemployment Insurance Act (Act no 30 of 1966)

Employment Equity Act (Act 55 of 1998)

Electricity Act (Act no 41 of 1987)

The Income Tax Act

Value Added Tax Act

Collective Agreements

Infrastructure Grants

SALBC Leave Regulations

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Abbreviations

COID	Compensation of Occupational Injuries and Diseases
CRR	Capital Replacement Reserve
DBSA	Development Bank of South Africa
SA GAAP	South African Standard of Generally Accepted Accounting Practice
GAMAP	Generally Accepted Municipal Accounting Practice
HDF	Housing Development Fund
IAS	International Accounting Standard
IMFO	Institute of Municipal Finance Officers
IPSAS	International Public Sector Accounting Standards
ME's	Municipal Entities
MEC	Member of the Executive Council
MFMA	Municipal Finance Management Act
MIG	Municipal Infrastructure Grant (previously CMIP)
MSIG	Municipal Systems Improvement Grant
DWA	Department of Water Affairs
FMG	Financial Management Grant

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Annual Financial Statements for the year ending 30 June 2015

Accounting Officer's Responsibilities and Approval

The accounting officer is required by the Municipal Finance Management Act (Act 56 of 2003), to maintain adequate accounting records and is responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is the responsibility of the accounting officer to ensure that the annual financial statements fairly present the state of affairs of the municipality as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are engaged to express an independent opinion on the annual financial statements and was given unrestricted access to all financial records and related data.

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board.

The annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

It is acknowledged that the accounting officer is ultimately responsible for the system of internal financial control established by the municipality and place considerable importance on maintaining a strong control environment. To enable the accounting officer to meet these responsibilities, standards are set for internal control aimed at reducing the risk of error or deficit in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the municipality and all employees are required to maintain the highest ethical standards in ensuring the municipality's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the municipality is on identifying, assessing, managing and monitoring all known forms of risk across the municipality. While operating risk cannot be fully eliminated, the municipality endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

In my opinion as accounting officer and based on the information and explanations given by management, the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit.

I reviewed the municipality's cash flow forecast for the year to 30 June 2015 and its financial position as at 30 June 2015, and, in my opinion, the municipality is sound enough financially to be able to continue its service obligations to its community.

The accounting officer is responsible for the preparation of these financial statements, which are set out on pages **1 to 89** in terms of section 126 (1) of the Municipal finance Management Act and which I have signed on behalf of the municipality.

I certify that salaries, allowances and benefits of Councillors as disclosed in note **25** of these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the constitution, read with the remuneration of Public Office Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

The annual financial statements set out on page **1 - 89** which have been prepared on the going concern basis, were approved by the accounting officer on 31 August 2015 and were signed on its behalf by:

Accounting Officer
HT Scheepers - Municipal Manager

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Accounting Officer's Report

The accounting officer submits her report for the year ended 30 June 2015

1. Review of activities

Main business and operations

The municipality is engaged in providing municipal services and operates principally in the Northern Cape Province in South Africa.

The operating results and the state of affairs of the municipality are fully set out in the attached annual financial statements and do not in our opinion require any further comments.

2. Going concern

We draw attention to the fact that at 30 June 2015, the municipality had accumulated surplus of R 14 043 210 and that the municipality's total assets exceed its liabilities by R 14 043 210

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

The ability of the municipality to continue as a going concern is dependent on a number of factors. The most significant of this is that the accounting officer continue to procure funding for the ongoing

Due to lack of sufficient cashflow during the year the Municipality did struggle to continue to deliver on its promises as contained in their budget and IDP. With the communities current unemployment rate of nearly 70% this was however expected. What is however unacceptable is the fact that numerous VAT 201 refund returns with collective value of more than R4mil. were delayed for periods longer than 6 months by SARS for audit purposes. At year-end the amount outstanding was still close to R2 mil.

3. Accounting policies

The annual financial statements are prepared in accordance with the prescribed Standards of Generally Recognised Accounting Practices (GRAP) issued by the Accounting Standards Board as the prescribed framework by National Treasury.

4. Accounting Officer

The accounting officer of the municipality during the year and to the date of this report is as follows:

Name
HT Scheepers

Nationality
RSA Citizen

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Statement of Financial Position as at 30 June 2015

Figures in Rand	Note(s)	2015	2014
Assets			
Current assets			
Other financial assets	6	685 654	680 836
Inventories	7	120 043	28 387
Other receivables from non-exchange transactions	8	3 282 492	2 895 727
VAT receivable	9	2 092 176	4 959 673
Trade and other receivables from exchange transactions	10	9 726 258	11 017 182
Cash and cash equivalents	11	435 377	1 640 829
		16 342 000	21 222 634
Non-current assets			
Property, plant and equipment	4	151 836 154	142 002 118
Intangible assets	5	-	113 316
		151 836 154	142 115 434
Total assets		168 178 154	163 338 068
Liabilities			
Current liabilities			
Unspent conditional grants and receipts	13	-	2 138 358
Provisions	14	2 866 629	2 817 044
Payables from exchange transactions	15	14 320 921	10 243 994
VAT payable		4 920 841	5 811 983
Current portion of non-current liabilities	16	1 937 335	1 180 460
Consumer deposits	17	69 387	68 803
		24 115 112	22 260 643
Non-current liabilities			
Finance lease obligation	12	1 849 368	2 204 278
		1 849 368	2 204 278
Total liabilities		25 964 480	24 464 921
Net assets		142 213 674	138 873 147
Accumulated surplus / (deficit)		142 213 674	138 873 147
Total net assets		142 213 674	138 873 147

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Annual Financial Statements for the year ending 30 June 2015

Statement of Changes in Net Assets

Figures in Rand	Accumulated Surplus	Total net assets
Balance at 01 July 2012	137 841 472	137 841 472
Changes in net assets	-	-
Surplus for the year	8 879 677	8 879 677
Total changes	8 879 677	8 879 677
Balance at 01 July 2013	146 721 149	146 721 149
Changes in nett assets	-	-
Prior Adjustment	2 272 770	2 272 770
Surplus for the year	(10 120 772)	(10 120 772)
Total changes	(7 848 002)	(7 848 002)
Balance at 01 July 2014	138 873 147	138 873 147
Changes in nett assets	-	-
Surplus for the year	3 340 527	3 340 527
Total changes	3 340 527	3 340 527
Balance at 30 June 2015	142 213 674	142 213 674

Note(s)

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Annual Financial Statements for the year ending 30 June 2015

Statement of Financial Performance

Figures in Rand	Note (s)	2015	2014
Revenue			
Sale of goods		70 802	382 670
Rental of facilities and equipment		541 218	479 099
Property rates	19	3 806 794	1 780 984
Service charges	20	8 620 679	7 692 154
Government grants & subsidies	21	42 021 408	37 297 631
Licenses and permits		162 238	184 744
Debt Impairment Gain		-	-
Other income	22	391 800	108 848
Interest received - investment	27	156 198	140 376
Interest received - Receivables		-	-
Total revenue		55 771 139	48 066 505
Expenditure			
Personnel	24	(15 361 357)	(12 013 571)
Remuneration of councillors	25	(2 006 410)	(1 469 533)
Debt impairment	26	(8 674 684)	(12 919 458)
Depreciation and amortisation	28	(11 472 677)	(14 665 905)
Finance costs	29	(491 105)	(319 608)
Grants and Subsidies Paid - Operational (UDS Toilets)	30	(3 909 871)	(2 839 852)
Repairs and maintenance		(485 677)	(664 788)
Bulk purchases	31	(942 521)	(897 827)
General expenses	23	(9 019 598)	(12 520 451)
Total expenditure		(52 363 902)	(58 310 993)
Operating (deficit) surplus		3 407 237	(10 244 487)
Gain on non-current assets held for sale or disposal groups		(66 710)	123 715
(Deficit) surplus for the year		3 340 527	(10 120 772)
Attributable to:			
Owners of the controlling entity		3 340 527	(10 120 772)

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Annual Financial Statements for the year ending 30 June 2015

Cash Flow Statement

Figures in Rand	Note (s)	2015	2014
Cash flows from operating activities			
Receipts			
Taxation		1 003 820	-
Sale of goods and services		-	8 303 961
Grants		42 021 408	38 860 426
Interest income from investing activities		156 198	140 376
Interest received from trading activities			-
		<u>43 181 427</u>	<u>47 304 763</u>
Payments			
Employee costs		(17 367 768)	(13 375 806)
Suppliers		(6 490 622)	(10 385 711)
Finance costs		(491 105)	(319 608)
Other payments			-
		<u>(24 349 495)</u>	<u>(24 081 125)</u>
Net cash flows from operating activities	33	<u>18 831 932</u>	<u>23 223 638</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	4	(24 029 658)	(27 352 551)
Proceeds from sale of property, plant and equipment	4	3 476 994	4 104 047
Purchase from other intangible assets	5	113 316	(38 824)
		<u>(20 439 348)</u>	<u>(23 287 328)</u>
Net cash flows from investing activities		<u>(20 439 348)</u>	<u>(23 287 328)</u>
Cash flows from financing activities			
Finance lease written off/New finance leases		401 964	620 862
Transfer to payables from exchange transactions			-
Finance lease payments			(574 528)
		<u>401 964</u>	<u>46 334</u>
Net cash flows from financing activities		<u>401 964</u>	<u>46 334</u>
Net increase / (decrease) in net cash and cash equivalents		(1 205 452)	(17 356)
Cash and cash equivalents at beginning of year		1 640 830	1 658 186
Cash and cash equivalents at end of the year	11	<u>435 377</u>	<u>1 640 830</u>

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Annual Financial Statements for the year ended 30 June 2015

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand	Approved budget	Adjustments	Final budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Statement of Financial Performance						
Revenue						
Revenue by source						
Property rates	3 330 395	54 778	3 385 173	3 806 794	421 621	Implementation of new valuation roll
Service charges	8 066 156	344 651	8 410 807	8 620 679	209 872	Informal settlements developed into formal settlements (new accounts)
Investment revenue	41 453	18 547	60 000	156 198	96 198	Improved spending on grants resulted in lower interest income
Transfers recognised - operational	21 277 000	1 000 600	22 277 600	20 408 432	-1 869 168	Budget incorrect - Cost of free basic services now disclosed as income for gone
Other own revenue	2 974 148	-2 265 329	708 818	1 166 058	457 240	Donation receive from Developers
Total revenue (excluding capital transfers and contributions)	35 689 152	-846 753	34 842 399	34 158 163	-684 236	-
Expenditure by type						
Employee costs	-18 873 277	26 459	-18 846 818	-15 361 357	3 485 460	Illegal strikresulted in no pay and dismissals. New appointments on lower scales
Remuneration of councillors	-2 036 859	-80 000	-2 116 859	-2 006 410	110 449	Budget according to expectation for upper limits
Debt impairment	-4 926 000	-	-4 926 000	-8 674 684	-3 748 684	Council embarked on a process of debtors cleansing, hence the large impairment
Depreciation and asset impairment	-10 282 199	-	-10 282 199	-11 472 677	-1 190 478	Incorrect budget - not including new additions
Finance charges	-581 042	-68 958	-650 000	-491 105	158 895	New Nashua Leases
Materials and bulk purchases	-3 962 664	1 026 253	-2 936 411	-942 521	1 993 890	Budget incorrect - Cost of free basic services now disclosed as income for gone
Transfers and grants	-1 904 814	-	-1 904 814	-3 909 871	-2 005 058	Due to difference in allocation UDS toilets disclosed as operating expenditure and not capital
Other expenditure	-13 591 539	-1 303 111	-14 894 650	-9 505 275	5 389 375	Budget figure includes debt impairment
Total expenditure	-56 158 394	-399 357	-56 557 751	-52 363 902	4 193 849	
Surplus/(Deficit)	-20 469 242	-1 246 110	-21 715 352	-18 205 739	3 509 613	

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand	Approved budget	Adjustments	Final budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Transfers recognised - capital	19 559 999	2 138 358	21 698 357	21 612 976	-85 381	Additional MIG allocation of R5mill
Surplus (Deficit) after capital transfers and contributions	-909 243	892 248	-16 995	3 407 237	3 424 232	
Surplus/(Deficit) for the year	-909 243	892 248	-16 995	3 407 237	3 424 232	
Reconciliation						
Statement of Financial Position						
Assets						
Current Assets						
Cash	3 900 598	-	3 900 598	1 121 031	-2 779 567	VAT refunds not received at year end
Consumer debtors	34 702 972	-	34 702 972	13 008 749	-21 694 223	Impairment and VAT disclosure
Other debtors	-	-	-	2 092 176	2 092 176	Property rates disclosed as non-exchange transactions
Current portion of long-term receivables	-	-	-	-	-	Stock take at year end previously expensed
Inventory	-	-	-	120 043	120 043	
	38 603 570	-	38 603 570	16 342 000	-22 261 571	
Non-Current Assets						
Property, Plant and Equipment	53 087 655	-	53 087 655	151 836 154	98 748 499	Prior year adjustments updated FAR
Intangible	-	-	-	-	-	
	53 087 655	-	53 087 655	151 836 154	98 748 499	
Total Assets	91 691 225	-	91 691 225	168 178 154	76 486 929	
Liabilities						
Current Liabilities						
Bank overdraft	-	-	-	-	-	
Borrowing	862 444	-	862 444	-	-862 444	Short term portion of borrowings
Consumer deposits	9 707	-	9 707	69 387	59 680	Incorrect budget
Trade and other payables	6 826 057	-	6 826 057	14 320 921	7 494 864	VAT payable on payment basis now disclosed
Provisions	2 880 663	-	2 880 663	2 866 629	-14 035	

Other current liabilities	-	-	-	1 937 335	1 937 335	Short term portion of borrowings - New Nashua leases
	10 578 871	-	10 578 871	19 194 271	8 615 400	

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Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand	Approved budget	Adjustments	Final budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Non-Current Liabilities						
Borrowing	-	-	-	1 849 368	1 849 368	New Nashua leases
	-	-	-	1 849 368	1 849 368	
Total Liabilities	10 578 871	-	10 578 871	21 043 639	10 464 768	
Nett Assets	81 112 354	-	81 112 354	147 134 515	66 022 161	
Community wealth/equity						
Accumulated Surplus/(deficit)	146 721 149	-	146 721 149	142 213 674	-4 507 475	Prior year adjustments updated FAR
Total community wealth/equity	146 721 149	-	146 721 149	142 213 674	-4 507 475	

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Appropriation Statement

Figures in Rand	Original budget	Budget adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. council approved policy)	Final budget	Actual outcome	Unauthorised expenditure	Variance	Actual outcome as % of final budget	Actual outcome as % of original budget
2015											
Financial Performance											
Property rates	3 330 395	54 778	3 385 173	-		3 385 173	3 806 794		-421 621	112%	114%
Service charges	8 066 156	344 651	8 410 807	-		8 410 807	8 620 679		-209 872	102%	107%
Investment revenue	41 453	18 547	60 000	-		60 000	156 198		-96 198	260%	377%
Transfers recognised - operational	21 277 000	1 000 600	22 277 600	-		22 277 600	20 408 432		1 869 168	92%	96%
Other own revenue	2 974 148	-2 265 329	708 818	-		708 818	1 166 058		-457 240	165%	39%
Total revenue (excluding capital transfers and contributions)	35 689 152	-846 753	34 842 399	-		34 842 399	34 158 163		684 236	98%	96%
Employee costs	-18 873 277	26 459	-18 846 818	-	-	-18 846 818	-15 361 357	-	-3 485 460	82%	81%
Remuneration of councillors	-2 036 859	-80 000	-2 116 859	-	-	-2 116 859	-2 006 410	-	-110 449	95%	99%
Debt impairment	-4 926 000	-	-4 926 000	-	-	-4 926 000	-8 674 684	-	3 748 684	176%	176%
Depreciation and asset impairment	-10 282 199	-	-10 282 199	-	-	-10 282 199	-11 472 677	-	1 190 478	112%	112%
Finance charges	-581 042	-68 958	-650 000	-	-	-650 000	-491 105	-	-158 895	76%	85%
Materials and bulk purchases	-3 962 664	1 026 253	-2 936 411	-	-	-2 936 411	-942 521	-	-1 993 890	32%	24%
Transfers and grants	-1 904 814	-	-1 904 814	-	-	-1 904 814	-3 909 871	-	2 005 058	205%	205%
Other expenditure	-13 591 539	-1 303 111	-14 894 650	-	-	-14 894 650	-9 505 275	-	-5 389 375	64%	70%
Total expenditure	-56 158 394	-399 357	-56 557 751	-	-	-56 557 751	-52 363 902	-	-4 193 849	93%	93%
Surplus/(Deficit)	-20 469 242	-1 246 110	-21 715 352	-	-	-21 715 352	-18 205 739	-	-3 509 613	191%	189%

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Appropriation Statement

Figures in Rand	Original budget	Budget adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. council approved policy)	Final budget	Actual outcome	Unauthorised expenditure	Variance	Actual outcome as % of final budget	Actual outcome as % of original budget
Transfers recognised - capital	19 559 999	-	19 559 999	-		19 559 999	19 678 730		-118 731	101%	101%
Surplus (Deficit) after capital transfers and contributions	-909 243	-1 246 110	-2 155 353	-		-2 155 353	1 472 991		-3 628 344	291%	290%
Surplus/(Deficit) for the year	-909 243	-1 246 110	-2 155 353	-		-2 155 353	1 472 991		-3 628 344	291%	290%
Capital expenditure and funds sources											
Total capital expenditure	-	-	-	-		-	-		-	0%	0%
Cash flows											
Net cash from (used) operating	16 743 392	-	16 743 392	-		16 743 392	18 831 932		-2 088 541	112%	112%
Net cash from (used) investing	-20 698 357	-	-20 698 357	-		-20 698 357	-20 439 348		-259 009	99%	99%
Net cash from (used) financing	-546 157	-	-546 157	-		-546 157	401 964		-948 121	-74%	-74%
Net increase/(decrease) in cash and cash equivalents	-4 501 122	-	-4 501 122	-		-4 501 122	-1 205 452		-3 295 670	1	1
Cash and cash equivalents at the beginning of the year	4 465 000	-	4 465 000	-		4 465 000	1 640 830		2 824 170	37%	37%
Cash and cash equivalents at year end	-36 122	-	-36 122	-		-36 122	435 378		-471 500	-1205%	-1205%

1. Presentation of Annual Financial Statements

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board.

These annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention unless specified otherwise. They are presented in South African Rand.

A summary of the significant accounting policies, which have been consistently applied, are disclosed below.

1.1 Changes in Accounting Policy and Comparability

Accounting Policies have been consistently applied, except where otherwise indicated below.

For the years ended 30 June 2014 and 30 June 2015 the municipality has adopted the accounting framework as set out in paragraph 1 above. The details of any resulting changes in Accounting Policy and comparative restatements are set out below and in the relevant Notes to the Annual Financial Statements.

The municipality changes an Accounting Policy only if the change:

- (a) Is required by a Standard of GRAP; or
- (b) Results in the Annual Financial Statements providing reliable and more relevant information about the effects of transactions, other events or conditions on the municipality's financial position, financial performance or cash flow.

1.2 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statement. Significant judgements include:

1.2.1 Trade receivables / Held to maturity investments and/or loans and receivables

The municipality assesses its trade receivables and loans and receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, management makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

The impairment for trade receivables and loans and receivables is calculated on a portfolio basis, based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio. These annual loss ratios are applied to loan balances in the portfolio and scaled to the estimated loss emergence period.

1.2.2 Allowance for slow moving, damaged and obsolete stock

An allowance is made for slow-moving, damaged and obsolete inventory to write stock down to the lower of cost or net realisable value. Management have made estimates of the selling price and direct cost to sell on certain inventory items. The write down is included in the statement of financial performance.

1.2 Significant judgements and sources of estimation uncertainty (Continued)

1.2.3 Fair value estimation

The fair value of financial instruments traded in active markets (such as trading and available-for-sale securities) is based on quoted market prices at the end of the reporting period. The quoted market price used for financial assets held by the municipality is the current bid price.

The carrying less impairment provision of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the municipality for similar financial instruments.

1.2.4 Provisions and contingent liabilities

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 15 - Provisions.

1.2.5 Useful lives of property, plant and equipment and intangible assets

The municipality's management determines the estimated useful lives and related depreciation charges for the waste water and water networks. This estimate is based on industry norm. Management will increase the depreciation charge where useful lives are less than previously estimated useful lives.

1.2.6 Allowance for doubtful debts

On debtors an impairment loss is recognised in surplus and deficit when there is objective evidence that it is impaired. The impairment is measured as the difference between the debtors carrying amount and the present value of estimated future cash flows discounted at the effective interest rate, computed at initial recognition.

1.2.7 GRAP 24: Presentation of Budget information

The municipality is required to present a comparison of the budget amounts for which it is held publicly accountable. The comparison of budget and actual amounts present separately for each level of legislative oversight:

- the approved and final budget
- the adjustment budget
- the actual amounts on a comparative basis

1.2.8 Revenue Recognition

Accounting Policy 11.2 on *Revenue from Exchange Transactions* and Accounting Policy 11.3 on *Revenue from Non-exchange Transactions* describes the conditions under which revenue will be recorded by the management of the municipality.

In making their judgement, the management considered the detailed criteria for the recognition of revenue as set out in GRAP 9 (*Revenue from Exchange Transactions*) and GRAP 23 (*Revenue from Non-exchange Transactions*). As far as Revenue from Non-exchange Transactions is concerned (see Basis of Preparation above), and, in particular, whether the municipality, when goods are sold, had transferred to the buyer the significant risks and rewards of ownership of the goods and when services is rendered, whether the service has been rendered. Also of importance is the estimation process involved in initially measuring revenue at the fair value thereof. Management of the municipality is satisfied that recognition of the revenue in the current year is appropriate.

1.2 Significant judgements and sources of estimation uncertainty (Continued)

1.2.9 Financial Assets and Liabilities

The classification of Financial Assets and Liabilities, into categories, is based on judgement by management. Accounting Policy 8.1 on *Financial Assets Classification* and Accounting Policy 8.2 on *Financial Liabilities Classification* describe the factors and criteria considered by the management of the municipality in the classification of Financial Assets and Liabilities.

In making the above-mentioned judgement, management considered the definition and recognition criteria for the classification of Financial Instruments as set out in GRAP 104 (*Financial Instruments*).

1.2.10 Impairment of Financial Assets

Accounting Policy 8.4 on *Impairment of Financial Assets* describes the process followed to determine the value at which Financial Assets should be impaired. In making the estimation of the impairment, the management of the municipality considered the detailed criteria of impairment of Financial Assets as set out in GRAP 104 (*Financial Instruments*) and used its judgement to select a variety of methods and make assumptions that are mainly based on market conditions existing at the end of the reporting period. The management of the municipality is satisfied that impairment of Financial Assets recorded during the year is appropriate.

- **Impairment of Trade Receivables:**

The calculation in respect of the impairment of Debtors is based on an assessment of the extent to which Debtors have defaulted on payments already due, and an assessment of their ability to make payments based on their creditworthiness. This is performed per service-identifiable categories across all classes of debtors.

1.2.11 Useful lives of Property, Plant and Equipment, Intangible Assets and Investment Property

As described in Accounting Policies 3.3, 4.2 and 5.2, the municipality depreciates its Property, Plant & Equipment and Investment Property, and amortises its Intangible Assets, over the estimated useful lives of the assets, taking into account the residual values of the assets at the end of their useful lives, which is determined when the assets are available for use.

The useful lives of assets are based on management's estimation. Management considered the impact of technology, availability of capital funding, service requirements and required return on assets in order to determine the optimum useful life expectation, where appropriate.

The estimation of residual values of assets is based on management's judgement as to whether the assets will be sold or used to the end of their useful lives, and in what condition they will be at that time.

1.2.12 Impairment: Write-down of Property, Plant & Equipment, Intangible Assets, Investment Property, Heritage Assets and Inventories

Accounting Policy 7 on *Impairment of Assets*, Accounting Policy 4.2 on *Intangible Assets – Subsequent Measurement, Amortisation and Impairment* and Accounting Policy 9.2 on *Inventory – Subsequent Measurement* describe the conditions under which non-financial assets are tested for potential impairment losses by the management of the municipality. Significant estimates and judgements are made relating to impairment testing of Property, Plant and Equipment, impairment testing of Intangible Assets and write-down of Inventories to the lowest of Cost and Net Realisable Value.

In making the above-mentioned estimates and judgement, management considered the subsequent measurement criteria and indicators of potential impairment losses as set out in GRAP 21 (Impairment of Non-cash Generating Assets) and GRAP 26 (Impairment of Cash Generating Assets). In particular, the calculation of the recoverable service amount for PPE and Intangible Assets and the Net Realisable Value for Inventories involves significant judgment by management.

1.2 Significant judgements and sources of estimation uncertainty (Continued)

1.2.13 Water Inventory

The estimation of the Water Inventory in reservoirs is based on the measurement of water via electronic level sensors, which determines the depth of water in the reservoirs, which is then converted into volumes based on the total capacity of the reservoir. Furthermore, the length and width of all pipes are also taken into account in determining the volume of water on hand at year-end. Refer to Accounting Policy 9.2.2.

1.2.14 Provisions and Contingent Liabilities

Management judgement is required when recognising and measuring Provisions and when measuring Contingent Liabilities. Provisions are discounted where the effect of discounting is material using actuarial valuations.

1.3 Presentation Currency

The Annual Financial Statements are presented in South African Rand, rounded off to the nearest Rand which is the municipality's functional currency.

1.4 Going Concern Assumption

The Annual Financial Statements have been prepared on a *Going Concern Basis*.

1.5 Offsetting

Assets, Liabilities, Revenues and Expenses have not been offset except when offsetting is required or permitted by a Standard of GRAP.

1.6 Standards, Amendments to Standards and Interpretations issued but not yet Effective

The following GRAP Standards have been issued but are not yet effective and have not been early adopted by the municipality:

- GRAP 18 Segment Reporting - issued March 2005
- GRAP 20 Related Party Disclosures (Revised)
- GRAP 32 Service Concession Arrangement Grantor
- GRAP 105 Transfers between Entities under common control - issued November 2010
- GRAP 106 Transfers between Entities not under common control - issued November 2010
- GRAP 107 Mergers - issued November 2010
- GRAP 108 Statutory Receivables

The Minister of Finance announced that the application of GRAP 25 will be effective for the period starting after 1 April 2013. All other standards as listed above will only be effective when a date is announced by the Minister of Finance. This date is not currently available.

The ASB Directive 5, paragraph 29, sets out the principles for the application of the GRAP 3 guidelines in the determination of the GRAP Reporting Framework hierarchy as set out in the standard of GRAP 3 on *Accounting Policies, Changes in Accounting Estimates and Errors*.

Where a standard of GRAP is approved as effective, it replaces the equivalent statement of International Public Sector Accounting Standards Board, International Financial Reporting Standards or Generally Accepted Accounting Principles. Where a standard of GRAP has been issued but is not yet in effect, the municipality may select to apply the principles established in that standard in developing an appropriate Accounting Policy dealing with a particular section or event before applying paragraph 12 of the Standard of GRAP on *Accounting Policies, Changes in Accounting Estimates and Errors*.

1.6 Standards, Amendments to Standards and Interpretations issued but not yet Effective (continued)

The municipality applied the principles established in the following Standards of GRAP that have been issued but are not yet effective, in developing appropriate Accounting Policies dealing with the following transactions, but have not early adopted these Standards:

- GRAP 20 Related Party Disclosures (Revised)

Management has considered all of the above-mentioned GRAP Standards issued but not yet effective and anticipates that the adoption of these standards will not have a significant impact on the financial position, financial performance or cash flows of the municipality.

2. Property, plant and equipment

2.1 Initial Recognition

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period.

The cost of an item of Property, Plant and Equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to the municipality, and if the cost or fair value of the item can be measured reliably.

Property, Plant and Equipment are initially recognised at cost on its acquisition date or in the case of assets acquired by grants or donations, deemed cost, being the fair value of the asset on initial recognition. The cost of an item of Property, Plant and Equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the entity is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

2. Property, plant and equipment (continued)

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Major spare parts and stand by equipment which are expected to be used for more than one period are included in property, plant and equipment. In addition, spare parts and stand by equipment which can only be used in connection with an item of property, plant and equipment are accounted for as property, plant and equipment.

Major inspection costs which are a condition of continuing use of an item of property, plant and equipment and which meet the recognition criteria above are included as a replacement in the cost of the item of property, plant and equipment. Any remaining inspection costs from the previous inspection are derecognised.

2.2 Subsequent Measurement

Subsequent expenditure relating to Property, Plant and Equipment is capitalised if it is probable that future economic benefits or potential service delivery associated with the subsequent expenditure will flow to the municipality and the cost or fair value of the subsequent expenditure can be reliably measured. Subsequent expenditure incurred on an asset is only capitalised when it increases the capacity or future economic benefits associated with the asset. Where the municipality replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

2.3 Depreciation

Depreciation on assets other than land is calculated on cost, using the *Straight-line Method*, to allocate their cost or revalued amounts to their residual values over the estimated useful lives of the assets. The depreciation method used reflects the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the municipality. Each part of an item of Property, Plant and Equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

Depreciation only commences when the asset is available for use, unless stated otherwise. The depreciation rates are based on the following estimated useful lives:

The useful lives of items of property, plant and equipment have been assessed as follows:

Buildings

- Buildings	25-30 Years
- Improvements	25-30 Years
- Recreational Facilities	20-30 Years

Infrastructure

- Roads and paving	30 Years
- Pedestrian malls	15-30 years
- Electricity	20-30 years
- Water resevoirs	15-20 years
- Sewerage pump stations	15-20 years
- Housing	25-30 years

2.3 Depreciation (Continued)**Other property, plant and equipment**

- Specialist vehicles	5-10 years
- Other vehicles	4-7 years
- Office equipment	3-7 years
- Furniture and Fittings	7-10 years
- Bins and containers	5 years
- Specialized plant and equipment	10-15 years
- Other plant and equipment	2-5 years
- Landfill sites	15 years
- Lease hold property	3-5 years
- Security	3-5 years

The assets' residual values, estimated useful lives and depreciation method are reviewed annually and adjusted prospectively, if appropriate, at each reporting date. Reviewing the useful life of an asset on an annual basis does not require the municipality to amend the previous estimate unless expectations differ from the previous estimate.

2.4 Land

Land is stated at historical cost and is not depreciated as it is deemed to have an indefinite useful life.

2.5 Infrastructure Assets

Infrastructure Assets are any assets that are part of a network of similar assets. Infrastructure Assets are shown at cost less accumulated depreciation and accumulated impairment. Infrastructure Assets are treated similarly to all other assets of the municipality in terms of the Asset Management Policy.

2.6 Incomplete Construction Work

Incomplete Construction Work is stated at historical cost. Depreciation only commences when the asset is

2.7 Leased Assets

Assets capitalised under finance leases are depreciated over their expected useful lives on the same basis as Property, Plant and Equipment controlled by the municipality or, where shorter, the term of the relevant lease if there is no reasonable certainty that the municipality will obtain ownership by the end of the lease

2.8 Derecognition

The carrying amount of an item of Property, Plant and Equipment is derecognised on disposal, or when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of an item of Property, Plant and Equipment is included in surplus or deficit when the item is derecognised. Gains are not classified as revenue.

Gains or losses are calculated as the difference between the carrying value of assets (cost less accumulated depreciation and accumulated impairment losses) and the proceeds from disposals are included in the Statement of Financial Performance as a gain or loss on disposal of Property, Plant and Equipment.

!Kheis Local Municipality

Annual Financial Statements for the year ended 30 June 2015

Accounting Policies

3. Intangible assets

An asset is identified as an intangible asset when it:

- is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, assets or liability; or
- arises from contractual rights or other legal rights, regardless whether those rights are transferable or separate from the municipality or from other rights and obligations.

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality; and
- the cost or fair value of the asset can be measured reliably.

Intangible assets are initially recognised at cost.

An intangible asset acquired through a non-exchange transaction, the cost shall be its fair value as at the date of acquisition.

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred.

An intangible asset arising from development (or from the development phase of an internal project) is recognised when:

- it is technically feasible to complete the asset so that it will be available for use or sale.
- there is an intention to complete and use or sell it.
- there is an ability to use or sell it.
- it will generate probable future economic benefits or service potential.
- there are available technical, financial and other resources to complete the development and to use or sell the asset.
- the expenditure attributable to the asset during its development can be measured reliably.

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Internally generated brands, mastheads, publishing titles, customer lists and items similar in substance are not recognised as intangible assets.

Amortisation is provided to write down the intangible assets, on a straight line basis, to their residual values as follows:

Item	Useful life
Computer software, other	5 years

Intangible assets are derecognised:

- on disposal; or
- when no future economic benefits or service potential are expected from its use or disposal.

4. Financial Instruments Classification

The municipality classifies financial assets and financial liabilities into the following categories:

- Loans and receivables
- Available-for-sale financial assets
- Financial liabilities measured at amortised cost

Classification depends on the purpose for which the financial instruments were obtained / incurred and takes place at initial recognition. Classification is re-assessed on an annual basis, except for derivatives and financial assets designated as at fair value through surplus or deficit, which shall not be classified out of the fair value through surplus or deficit category.

Initial recognition and measurement

Financial instruments are recognised initially when the municipality becomes a party to the contractual

The municipality classifies financial instruments, or their component parts, on initial recognition as a financial asset, a financial liability or an equity instrument in accordance with the substance of the contractual arrangement.

Financial instruments are measured initially at fair value, except for equity investments for which a fair value is not determinable, which are measured at cost and are classified as available-for-sale financial assets.

For financial instruments which are not at fair value through surplus or deficit, transaction costs are included in the initial measurement of the instrument.

Transaction costs on financial instruments at fair value through surplus or deficit are recognised in surplus or deficit.

Subsequent measurement

Loans and receivables are subsequently measured at amortised cost, using the effective interest method, less accumulated impairment losses.

Available-for-sale financial assets are subsequently measured at fair value. This excludes equity investments for which a fair value is not determinable, which are measured at cost less accumulated impairment losses.

Consumer deposits are subsequently recorded in accordance with the accounting policy of trade and other payable.

Financial liabilities at amortised cost are subsequently measured at amortised cost, using the effective interest method.

Fair value determination

Fair value information for trade and other receivables is determined as the present value of estimated future cash flows discounted at the effective interest rate computed at initial recognition.

The fair values of quoted investment are based on current bid prices

If the market for a financial asset is not active (and for unlisted securities) , municipality established fair value by using valuation techniques. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs.

4. Financial Instruments Classification (continued)

The Effective Interest Rate Method

The Effective Interest Method is a method of calculating the amortised cost of a Financial Asset or a Financial Liability and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the Financial Instrument or, when appropriate, a shorter period to the net carrying amount of the Financial Asset or Financial Liability.

Amortised Cost

Amortised Cost is the amount at which the Financial Asset or Financial Liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation, using the Effective Interest Rate Method of any difference between that initial amount and the maturity amount, and minus any reduction for impairment or uncollectability.

4.1 Impairment of financial assets

In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of the security below its cost is considered an indicator of impairment. If any such evidence exists for available-for-sale financial assets, the cumulative loss - measured as the difference between the acquisition cost and current fair value, less any impairment loss on that financial asset previously recognised in surplus or deficit - is removed from equity as a reclassification adjustment and recognised in surplus or deficit.

Impairment losses are recognised in surplus or deficit.

Impairment losses are reversed when an increase in the financial asset's recoverable amount can be related objectively to an event occurring after the impairment was recognised, subject to the restriction that the carrying amount of the financial asset at the date that the impairment is reversed shall not exceed what the carrying amount would have been had the impairment not been recognised.

Reversals of impairment losses are recognised in surplus or deficit except for equity investments classified as available-for-sale.

Impairment losses are also not subsequently reversed for available-for-sale equity investments which are held at cost because fair value was not determinable.

Where financial assets are impaired through use of an allowance account, the amount of the loss is recognised in surplus or deficit within operating expenses. When such assets are written off, the write off is made against the relevant allowance account. Subsequent recoveries of amounts previously written off are credited against operating expenses.

In accordance with GRAP 104 the Financial Assets of the municipality are classified as follows into the three categories allowed by this standard:

- **Financial Assets measured at Amortised Cost** are non-derivative Financial Assets with fixed or determinable payments that are not quoted in an active market. They are included in Current Assets, except for maturities greater than 12 months, which are classified as Non-current Assets. Financial Assets at Amortised Cost are initially recognised at fair value plus transaction costs that are directly attributable to the acquisition or issue of the Financial Asset. After initial recognition, Financial Assets are measured at amortised cost, using the *Effective Interest Rate Method* less a provision for impairment.

4. Financial Instruments Classification (continued)**4.1 Impairment of financial assets (Continued)**

- **Financial Assets measured at Fair Value** are financial assets that meet either of the following conditions:
 - (i) Derivatives;
 - (ii) Combined instruments that are designated at fair value;
 - (iii) Instruments held for trading;
 - (iv) Non-derivative Financial Instruments with fixed or determinable payments that are
 - (v) Financial Instruments that do not meet the definition of Financial Instruments at Amortised
- **Financial Assets measured at Cost** are investments in residual Interest that do not have a quoted market price in an active market and whose fair value cannot be reliably measured.

The municipality has the following types of Financial Assets as reflected on the face of the Statement of Financial Position or in the Notes thereto:

Type of Financial Asset	Classification in terms of GRAP 104
Non-current Investments	Financial Assets at Amortised Cost
Long-term Receivables	Financial Assets at Amortised Cost
Receivables from Exchange Transactions	Financial Assets at Amortised Cost
Receivables from Non-exchange Transactions	Financial Assets at Amortised Cost
Bank, Cash and Cash Equivalents – Notice Deposits	Financial Assets at Amortised Cost
Bank, Cash and Cash Equivalents – Call Deposits	Financial Assets at Amortised Cost
Bank, Cash and Cash Equivalents – Bank	Financial Assets at Amortised Cost
Bank, Cash and Cash Equivalents – Cash	Financial Assets at Fair Value
Current Portion of Non-current Investments	Financial Assets at Amortised Cost
Current Portion of Long-term Receivables	Financial Assets at Amortised Cost

Cash includes cash-on-hand (including petty cash) and cash with banks (including call deposits). Cash Equivalents are short-term highly liquid investments, readily convertible into known amounts of cash, which are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value. For the purposes of the Cash Flow Statement, Cash and Cash Equivalents comprise cash-on-hand and deposits held on call with banks, net of bank overdrafts. The municipality categorises Cash and Cash Equivalents as Financial Assets at Amortised Cost.

4.2 Financial Liabilities – Classification

A Financial Liability is a contractual obligation to deliver cash or another Financial Assets to another entity.

There are three main categories of Financial Liabilities, the classification determining how they are measured. Financial Liabilities may be measured at:

- (i) Financial Liabilities measured at Fair Value;
- (ii) Financial Liabilities measured at Amortised Cost; or
- (iii) Financial Liabilities measured at Cost.

The municipality has the following types of Financial Liabilities as reflected on the face of the Statement of Financial Position or in the Notes thereto:

4. Financial Instruments Classification (continued)**4.2 Financial Liabilities – Classification (Continued)**

Type of Financial Asset	Classification in terms of GRAP 104
Long-term Liabilities	Financial Liabilities at Amortised Cost
Payables from Exchange Transactions	Financial Liabilities at Amortised Cost
Payables from Non-exchange Transactions	Financial Liabilities at Amortised Cost
Bank Overdraft	Financial Liabilities at Amortised Cost
Short-term Loans	Financial Liabilities at Amortised Cost
Current Portion of Long-term Liabilities	Financial Liabilities at Amortised Cost

Financial Liabilities that are measured at Fair Value are Financial Liabilities that are essentially held for trading (i.e. purchased with the intention to sell or repurchase in the short term; derivatives other than hedging instruments or are part of a portfolio of Financial Instruments where there is recent actual evidence of short-term profiteering or are derivatives).

Bank Overdrafts are recorded based on the facility utilised. Finance charges on bank overdrafts are expensed as incurred.

4.3 Initial and Subsequent Measurement**4.3.1 Financial Assets:****Financial Assets measured at Amortised Cost**

Financial Assets at Amortised Cost are initially measured at fair value plus transaction costs that are directly attributable to the acquisition or issue of the Financial Asset. Subsequently, these assets are measured at amortised cost using the *Effective Interest Method* less any impairment, with interest recognised on an *Effective Yield Basis*.

Trade and Other Receivables (excluding Value Added Taxation, Prepayments and Operating Lease receivables), Loans to Municipal Entities and Loans that have fixed and determinable payments that are not quoted in an active market are classified as *Financial Assets at Amortised Cost*.

Financial Assets measured at Fair Value

Financial Assets at Fair Value are initially measured at fair value, excluding directly attributable transaction costs. They are subsequently measured at fair value with unrealised gains or losses recognised directly in the Statement of Financial Performance.

4.3.2 Financial Liabilities:**Financial Liabilities measured at Fair Value**

Financial Liabilities at Fair Value are stated at fair value, with any resulted gain or loss recognised in the Statement of Financial Performance.

Financial Liabilities held at Amortised Cost

Any other Financial Liabilities are classified as *Other Financial Liabilities* (All Payables, Loans and Borrowings are classified as Other Liabilities) and are initially measured at fair value, net of transaction costs. Trade and Other Payables, Interest-bearing Debt including Finance Lease Liabilities, Non-interest-bearing Debt and Bank Borrowings are subsequently measured at amortised cost using the *Effective Interest Rate Method*. Interest expense is recognised in the Statement of Financial Performance by applying the effective interest rate.

4. Financial Instruments Classification (continued)

4.3.2 Financial Liabilities: (Continued)

Bank Borrowings, consisting of interest-bearing short-term bank loans, repayable on demand and overdrafts are recorded at the proceeds received. Finance costs are accounted for using the *Accrual Basis* and are added to the carrying amount of the bank borrowing to the extent that they are not settled in the period that they arise.

Prepayments are carried at cost less any accumulated impairment losses.

4.3.3 Receivables from exchange transactions

Trade receivables are measured at initial recognition at fair value, and are subsequently measured at amortised cost using the effective interest rate method. Appropriate allowances for estimated irrecoverable amounts are recognised in surplus or deficit when there is objective evidence that the asset is impaired. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 90 days overdue) are considered indicators that the trade receivable is impaired. The allowance recognised is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the effective interest rate computed at initial recognition.

The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the deficit is recognised in surplus or deficit within operating expenses. When a trade receivable is uncorrectable, it is written off against the allowance account for trade receivables. Subsequent recoveries of amounts previously written off are credited against operating expenses in surplus or deficit.

4.3.4 Payables from exchange transactions

Trade payables are initially measured at fair value, and are subsequently measured at amortised cost, using the effective interest rate method.

4.3.5 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value. These are initially and subsequently recorded at fair value.

4.3.6 Bank overdraft and borrowings

Bank overdrafts and borrowings are initially measured at fair value, and are subsequently measured at amortised cost, using the effective interest rate method. Any difference between the proceeds (net of transaction costs) and the settlement or redemption of borrowings is recognised over the term of the borrowings in accordance with the municipality's accounting policy for borrowing costs.

4.3.7 Derivatives

Derivative financial instruments, which are not designated as hedging instruments, consisting of foreign exchange contracts and interest rate swaps, are initially measured at fair value on the contract date, and are re-measured to fair value at subsequent reporting dates.

Derivatives embedded in other financial instruments or other non-financial host contracts are treated as separate derivatives when their risks and characteristics are not closely related to those of the host contract and the host contract is not carried at fair value with unrealised gains or losses reported in surplus or deficit.

4. Financial Instruments Classification (continued)

4.3.7 Derivatives (Continued)

Changes in the fair value of derivative financial instruments are recognised in surplus or deficit as they arise.

Derivatives are classified as financial assets at fair value through surplus or deficit - held for trading.

4.3.8 Held to maturity

These financial assets are initially measured at fair value plus direct transaction costs.

At subsequent reporting dates these are measured at amortised cost using the effective interest rate method, less any impairment loss recognised to reflect irrecoverable amounts. An impairment loss is recognised in surplus or deficit when there is objective evidence that the asset is impaired, and is measured as the difference between the investment's carrying amount and the present value of estimated future cash flows discounted at the effective interest rate computed at initial recognition. Impairment losses are reversed in subsequent periods when an increase in the investment's recoverable amount can be related objectively to an event occurring after the impairment was recognised, subject to the restriction that the carrying amount of the investment at the date the impairment is reversed shall not exceed what the amortised cost would have been had the impairment not been recognised.

Financial assets that the municipality has the positive intention and ability to hold to maturity are classified as held to maturity.

4.3.9 Gains and losses

A gain or loss arising from a change in a financial asset or financial liability is recognised as follows:

A gain or loss on an available - for - sale financial asset is recognised directly in net assets, through the statement of changes in net assets, until financial assets is derecognised, at time the cumulative gain or loss previously recognised in net assets is recognised in surplus or deficit; and

For financial assets and financial liabilities carried at amortised cost, a gain or loss is recognised in

- surplus or deficit when the financial asset or financial liability is derecognised or impaired, and through the amortisation process

4.3.10 Impairment of financial assets

The municipality assesses at each statement of financial position date whether a financial asset or group of

Assets are carried at amortised cost.

If there is objective evidence that an impairment loss on loans and receivables carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate (i.e. the effective interest rate computed at initial recognition). The carrying amount of the asset shall be reduced either directly or through the use of an allowance account. The amount of the loss shall be recognised in surplus or deficit. The municipality first assesses whether objective evidence of impairment exists individually for financial assets that are individually significant, and individually or collectively for financial assets that are not individually significant. If it is determined that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, the asset is included in a group of financial assets with similar credit risk characteristics and that group of financial assets is collectively assessed for impairment. Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognised are not included in a collective assessment of impairment.

5. Leases

5.1 Classification

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

5.2 The Municipality as Lessee

5.2.1 Finance leases - lessee

Finance leases are recognised as assets and liabilities in the statement of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation.

Minimum lease payments are apportioned between the finance charge and reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of on the remaining balance of the liability.

5.2.2 Operating leases - lessor

Operating lease revenue is recognised as revenue on a straight-line basis over the lease term.

Initial direct costs incurred in negotiating and arranging operating leases are added to the carrying amount of the leased asset and recognised as an expense over the lease term on the same basis as the lease revenue.

The aggregate cost of incentives is recognised as a reduction of rental revenue over the lease term on a straight-line basis.

5.2.2 Operating leases - lessor (continued)

The aggregate benefit of incentives is recognised as a reduction of rental expense over the lease term on a straight-line basis.

Income for leases is disclosed under revenue in statement of financial performance.

5.3 The Municipality Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

5. Leases (Continued)

5.4 *Determining whether an Arrangement contains a Lease*

At inception of an arrangement, the municipality determines whether such an arrangement is, or contains a lease. A specific asset is the subject of a lease if fulfilment of the arrangement is dependent on the use of that specified asset. An arrangement conveys the right to use the asset if the arrangement conveys to the municipality the right to control the use of the underlying asset. At inception, or upon reassessment of the arrangement, the municipality separates payments and other considerations required by such an arrangement into those for the lease and those for other elements on the basis of their relative fair values. If the municipality concludes for a finance lease that it is impracticable to separate the payments reliably, an asset and a liability are recognised at an amount equal to the fair value of the underlying asset. Subsequently the liability is reduced as payments are made and an imputed finance charge on the liability is recognised using the municipality's incremental borrowing rate.

6. Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and current replacement cost where they are held for;

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

Current replacement cost is the cost the municipality incurs to acquire the asset on the reporting date.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories of items that are not ordinarily interchangeable and goods or services produced and segregated for specific projects is assigned using specific identification of the individual costs.

The cost of inventories is assigned using the first-in, first-out (FIFO) formula. The same cost formula is used for all inventories having a similar nature and use to the municipality.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

7. Impairment of cash-generating assets

Cash-generating assets are those assets held by the municipality with the primary objective of generating a commercial return. When an asset is deployed in a manner consistent with that adopted by a profit-orientated entity, it generates a commercial return.

Useful life is either:

(a) the period of time over which an asset is expected to be used by the municipality; or

7.1 Identification

When the carrying amount of a cash-generating asset exceeds its recoverable amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable amount of

Irrespective of whether there is any indication of impairment, the municipality also test a cash-generating intangible asset with an indefinite useful life or a cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

7.2 Value in use

Value in use of a cash-generating asset is the present value of the estimated future cash flows expected to be derived from the continuing use of an asset and from its disposal at the end of its useful life.

When estimating the value in use of an asset, the municipality estimates the future cash inflows and outflows to be derived from continuing use of the asset and from its ultimate disposal and the municipality applies the appropriate discount rate to those future cash flows.

7.3 Discount rate

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money, represented by the current risk-free rate of interest and the risks specific to the asset for which the future cash flow estimates have not been adjusted.

7.4 Recognition and measurement (individual asset)

If the recoverable amount of a cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

Any impairment loss of a revalued cash-generating asset is treated as a revaluation decrease.

When the amount estimated for an impairment loss is greater than the carrying amount of the cash-generating asset to which it relates, the municipality recognises a liability only to the extent that is a requirement in the Standard of GRAP.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

7. Impairment of cash-generating assets (Continued)

7.5 Cash-generating units

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the municipality determines the recoverable amount of the cash-generating unit to which the asset belongs (the asset's cash-generating unit).

If an active market exists for the output produced by an asset or group of assets, that asset or group of assets is identified as a cash-generating unit, even if some or all of the output is used internally. If the cash inflows generated by any asset or cash-generating unit are affected by internal transfer pricing, the municipality use management's best estimate of future price(s) that could be achieved in arm's length transactions in estimating:

- the future cash inflows used to determine the asset's or cash-generating unit's value in use; and
- the future cash outflows used to determine the value in use of any other assets or cash-generating units that are affected by the internal transfer pricing.

Cash-generating units are identified consistently from period to period for the same asset or types of assets,

The carrying amount of a cash-generating unit is determined on a basis consistent with the way the recoverable amount of the cash-generating unit is determined.

An impairment loss is recognised for a cash-generating unit if the recoverable amount of the unit is less than the carrying amount of the unit. The impairment is allocated to reduce the carrying amount of the cash-generating assets of the unit on a pro rata basis, based on the carrying amount of each asset in the unit. These reductions in carrying amounts are treated as impairment losses on individual assets.

In allocating an impairment loss, the entity does not reduce the carrying amount of an asset below the

- its fair value less costs to sell (if determinable);
- its value in use (if determinable); and
- zero.

The amount of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other cash-generating assets of the unit.

Where a non-cash-generating asset contributes to a cash-generating unit, a proportion of the carrying amount of that non-cash-generating asset is allocated to the carrying amount of the cash-generating unit prior to estimation of the recoverable amount of the cash-generating unit.

The municipality assess at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a cash-generating asset may no longer exist or may have decreased. If any such indication exists, the entity estimates the recoverable amount of that asset.

An impairment loss recognised in prior periods for a cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

7. Impairment of cash-generating assets (continued)

7.6 Reversal of impairment loss (Continued)

A reversal of an impairment loss for a cash-generating asset is recognised immediately in surplus or deficit.

Any reversal of an impairment loss of a revalued cash-generating asset is treated as a revaluation increase.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

A reversal of an impairment loss for a cash-generating unit is allocated to the cash-generating assets of the unit pro rata with the carrying amounts of those assets. These increases in carrying amounts are treated as reversals of impairment losses for individual assets. No part of the amount of such a reversal is allocated to a non-cash-generating asset contributing service potential to a cash-generating unit.

In allocating a reversal of an impairment loss for a cash-generating unit, the carrying amount of an asset is not increased above the lower of:

- its recoverable amount (if determinable); and
- the carrying amount that would have been determined (net of amortisation or depreciation) had no impairment loss been recognised for the asset in prior periods.

The amount of the reversal of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other assets of the unit.

7.7 Redesignation

The redesignation of assets from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset only occur when there is clear evidence that such a redesignation is appropriate.

7.8 Impairment of non-cash-generating assets

Cash-generating assets are those assets held by the municipality with the primary objective of generating a commercial return.

When an asset is deployed in a manner consistent with that adopted by a profit-orientated entity, it generates a commercial return.

Useful life is either:

- (b) the number of production or similar units expected to be obtained from the asset by the municipality.

7.9 Identification

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a non-cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable service amount of the asset.

7. Impairment of cash-generating assets (continued)

7.9 Identification (Continued)

Irrespective of whether there is any indication of impairment, the entity also test a non-cash-generating intangible asset with an indefinite useful life or a non-cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable service amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

7.10 Value in use

Value in use of non-cash-generating assets is the present value of the non-cash-generating assets remaining service potential.

The present value of the remaining service potential of a non-cash-generating assets is determined using the following approach:

7.11 Depreciated replacement cost approach

The present value of the remaining service potential of a non-cash-generating asset is determined as the depreciated replacement cost of the asset. The replacement cost of an asset is the cost to replace the asset's gross service potential. This cost is depreciated to reflect the asset in its used condition. An asset may be replaced either through reproduction (replication) of the existing asset or through replacement of its gross service potential. The depreciated replacement cost is measured as the reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

The replacement cost and reproduction cost of an asset is determined on an "optimised" basis. The rationale is that the municipality would not replace or reproduce the asset with a like asset if the asset to be replaced or reproduced is an overdesigned or overcapacity asset. Overdesigned assets contain features which are unnecessary for the goods or services the asset provides. Overcapacity assets are assets that have a greater capacity than is necessary to meet the demand for goods or services the asset provides. The determination of the replacement cost or reproduction cost of an asset on an optimised basis thus reflects the service potential required of the asset.

7.12 Restoration cost approach

Restoration cost is the cost of restoring the service potential of an asset to its pre-impaired level. The present value of the remaining service potential of the asset is determined by subtracting the estimated restoration cost of the asset from the current cost of replacing the remaining service potential of the asset before impairment. The latter cost is determined as the depreciated reproduction or replacement cost of the asset, whichever is lower.

7.13 Service units approach

The present value of the remaining service potential of the asset is determined by reducing the current cost of the remaining service potential of the asset before impairment, to conform to the reduced number of service units expected from the asset in its impaired state. The current cost of replacing the remaining service potential of the asset before impairment is determined as the depreciated reproduction or replacement cost of the asset before impairment, whichever is lower.

7.14 Recognition and measurement

If the recoverable service amount of a non-cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. This reduction is an impairment loss.

7. Impairment of cash-generating assets (continued)

7.14 Recognition and measurement (Continued)

An impairment loss is recognised immediately in surplus or deficit.

Any impairment loss of a revalued non-cash-generating asset is treated as a revaluation decrease.

When the amount estimated for an impairment loss is greater than the carrying amount of the non-cash-generating asset to which it relates, the municipality recognises a liability only to the extent that is a requirement in the Standards of GRAP.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

7.15 Reversal of an impairment loss

The municipality assess at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a non-cash-generating asset may no longer exist or may have decreased. If any such indication exists, the municipality estimates the recoverable service amount of that asset.

An impairment loss recognised in prior periods for a non-cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable service amount. The increase is a reversal of an impairment loss.

The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a non-cash-generating asset is recognised immediately in surplus or deficit.

Any reversal of an impairment loss of a revalued non-cash-generating asset is treated as a revaluation increase.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

7.18 Redesignation

The redesignation of assets from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset only occur when there is clear evidence that such a redesignation is appropriate.

8. Employee benefits

Employee benefits are all forms of consideration given by an entity in exchange for service rendered by employees.

8. Employee benefits (Continued)

A qualifying insurance policy is an insurance policy issued by an insurer that is not a related party (as defined in the Standard of GRAP on Related Party Disclosures) of the reporting entity, if the proceeds of the policy can be used only to pay or fund employee benefits under a defined benefit plan and are not available to the reporting entity's own creditors (even in liquidation) and cannot be paid to the reporting entity, unless either:

- the proceeds represent surplus assets that are not needed for the policy to meet all the related employee benefit obligations; or
- the proceeds are returned to the reporting entity to reimburse it for employee benefits already paid.

Termination benefits are employee benefits payable as a result of either:

- an entity's decision to terminate an employee's employment before the normal retirement date; or
- an employee's decision to accept voluntary redundancy in exchange for those benefits.

Other long-term employee benefits are employee benefits (other than post-employment benefits and termination benefits) that are not due to be settled within twelve months after the end of the period in which the employees render the related service.

Vested employee benefits are employee benefits that are not conditional on future employment.

Composite social security programmes are established by legislation and operate as multi-employer plans to provide postemployment benefits as well as to provide benefits that are not consideration in exchange for service rendered by employees.

A constructive obligation is an obligation that derives from an entity's actions where by an established pattern of past practice, published policies or a sufficiently specific current statement, the entity has indicated to other parties that it will accept certain responsibilities and as a result, the entity has created a valid expectation on the part of those other parties that it will discharge those responsibilities.

8.1 Short-term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

Short-term employee benefits include items such as:

- wages, salaries and social security contributions;
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service;
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and
- non-monetary benefits (for example, medical care, and free or subsidised goods or services such as housing, cars and cellphones) for current employees.

When an employee has rendered service to the entity during a reporting period, the entity recognise the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

- as a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the entity recognise that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the benefits in the cost of an asset.

8. Employee benefits (continued)

8.1 Short-term employee benefits (continued)

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs. The entity measure the expected cost of accumulating compensated absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The entity recognise the expected cost of bonus, incentive and performance related payments when the entity has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the entity has no realistic alternative but to make the payments.

8.2 Long Service Awards

Where the entity pay insurance premiums to fund a post-employment benefit plan, the entity treats such a plan as a defined contribution plan unless the entity will have (either directly or indirectly through the plan) a legal or constructive obligation to either:

- pay the employee benefits directly when they fall due; or
- pay further amounts if the insurer does not pay all future employee benefits relating to employee service in the current and prior reporting periods.

If the entity retains such a legal or constructive obligation, the entity treats the plan as a defined benefit plan.

8.3 Provisions and contingencies

Provisions are recognised when:

- the municipality has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be received if the municipality settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

8. Employee benefits (continued)

8.3 Provisions and contingencies (continued)

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating surplus.

If an entity has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

A constructive obligation to restructure arises only when an entity:

- has a detailed formal plan for the restructuring, identifying at least:
 - the activity/operating unit or part of a activity/operating unit concerned;
 - the principal locations affected;
 - the location, function, and approximate number of employees who will be compensated for services being terminated;
 - the expenditures that will be undertaken; and
 - when the plan will be implemented; and
- has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

A restructuring provision includes only the direct expenditures arising from the restructuring, which are those that are both:

- necessarily entailed by the restructuring; and
- not associated with the ongoing activities of the municipality

No obligation arises as a consequence of the sale or transfer of an operation until the municipality is committed to the sale or transfer, that is, there is a binding arrangement.

After their initial recognition contingent liabilities recognised in entity combinations that are recognised separately are subsequently measured at the higher of:

- the amount that would be recognised as a provision; and
- the amount initially recognised less cumulative amortisation.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 40.

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument

Loan commitment is a firm commitment to provide credit under pre-specified terms and conditions.

The municipality recognises a provision for financial guarantees and loan commitments when it is probable that an outflow of resources embodying economic benefits and service potential will be required to settle the obligation and a reliable estimate of the obligation can be made.

Determining whether an outflow of resources is probable in relation to financial guarantees requires judgement. Indications that an outflow of resources may be probable are:

- financial difficulty of the debtor;
- defaults or delinquencies in interest and capital repayments by the debtor;
- breaches of the terms of the debt instrument that result in it being payable earlier than the agreed term and the ability of the debtor to settle its obligation on the amended terms; and
- a decline in prevailing economic circumstances (e.g. high interest rates, inflation and unemployment) that impact on the ability of entities to repay their obligations.

8. Employee benefits (continued)

8.3 Provisions and contingencies (continued)

Where a fee is received by the municipality for issuing a financial guarantee and/or where a fee is charged on loan commitments, it is considered in determining the best estimate of the amount required to settle the obligation at reporting date.

Where a fee is charged and the municipality considers that an outflow of economic resources is probable, an municipality recognises the obligation at the higher of:

- the amount determined using in the Standard of GRAP on Provisions, Contingent Liabilities and Contingent Assets; and
- the amount of the fee initially recognised less, where appropriate, cumulative amortisation recognised in accordance with the Standard of GRAP on Revenue from Exchange Transactions.

9. REVENUE RECOGNITION

9.1 General

Revenue is derived from a variety of sources which include rates levied, grants from other tiers of government and revenue from trading activities and other services provided.

Revenue comprises the fair value of the consideration received or receivable for the sale of goods and services in the ordinary course of the municipality's activities. Revenue is shown net of value-added tax, returns, rebates and discounts.

The municipality recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits or service potential will flow to the municipality and when specific criteria have been met for each of the municipality's activities as described below, except when specifically stated otherwise. The amount of revenue is not considered to be reliably measurable until all contingencies relating to the sale have been resolved. The municipality bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement. Furthermore, services rendered are recognised by reference to the stage of completion of the transaction at the reporting date.

Revenue from Exchange Transactions refers to revenue that accrued to the municipality directly in return for services rendered / goods sold, the value of which approximates the consideration received or receivable.

Revenue from Non-exchange Transactions refers to transactions where the municipality received revenue from another entity without directly giving approximately equal value in exchange. Revenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount.

9.2 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

Revenue consists primarily of grants of National- and Provincial Government, service charges, rentals, interest received and other service rendered

9. REVENUE RECOGNITION (Continued)

9.2 Revenue from exchange transactions (Continued)

An exchange transaction is one in which the municipality receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

When considering the probability of the future economic benefits that will flow to the entity, consideration is given to the requirements as outlined in IGRAP 1

9.2.1 Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

9.2.2 Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the municipality has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- the municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

9.2.3 Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are performed by an indeterminate number of acts over a specified time frame, revenue is recognised on a straight line basis over the specified time frame unless there is evidence that some other method better represents the stage of completion. When a specific act is much more significant than any other acts, the recognition of revenue is postponed until the significant act is executed.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Service fees included in the price of the product are recognised as revenue over the period during which the service is performed.

Rendering of services consist out of solid waste, sanitation, sewerage and water.

9. REVENUE RECOGNITION (Continued)

9.2.4 Interest

Revenue arising from the use by others of entity assets yielding interest, royalties and dividends or similar distributions is recognised when:

- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality, and
- The amount of the revenue can be measured reliably.

Interest is recognised, in surplus or deficit, using the effective interest rate method.

9.2.5 Service Charges

Service Charges are levied in terms of approved tariffs.

Service Charges relating to electricity and water are based on consumption. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption, based on the consumption history, are made monthly when meter readings have not been performed. The provisional estimates of consumption are recognised as revenue when invoiced, except at year-end when estimates of consumption up to year-end are recorded as revenue without it being invoiced. Adjustments to provisional estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognised as revenue in the invoicing period. In respect of estimates of consumption between the last reading date and the reporting date, an accrual is made based on the average monthly consumption of consumers.

Service charges relating to refuse removal are recognised on a monthly basis in arrears by applying the approved tariff to all properties that have improvements. Tariffs are determined per category of property usage, and are levied based on the number of refuse collections on each property during the week.

Service charges relating to sewerage and sanitation are recognised on a monthly basis in arrears by applying the approved tariff to all properties. Tariffs are determined per category of property usage, and are levied based on the extent of each property.

9.2.6 Rentals Received

Revenue from the rental of facilities and equipment is recognised on a *Straight-line Basis* over the term of

9.2.7 Finance Income

Interest earned on investments is recognised in the Statement of Financial Performance on the *Time-proportionate Basis* that takes into account the effective yield on the investment.

Interest earned on the following investments is not recognised in the Statement of Financial Performance:

- Interest earned on Trust Funds is allocated directly to the fund.
- Interest earned on unutilised Conditional Grants is allocated directly to the Creditor: Unutilised

9.2.8 Dividends

Dividends are recognised on the date that the municipality becomes entitled to receive the dividend in accordance with the substance of the relevant agreement, where applicable.

9. REVENUE RECOGNITION (Continued)

9.2.9 Royalties

Royalties are recognised on an *Accrual Basis* in accordance with the substance of the relevant agreement. Royalties determined on a time basis are recognised on a *Straight-line Basis* over the period of the agreement. Royalty arrangements that are based on production, sales and other measures are recognised by reference to the underlying arrangement.

9.2.10 Tariff Charges

Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant authorised tariff. This includes the issuing of licences and permits.

9.2.11 Revenue from Agency Services

Revenue for agency services is recognised on a monthly basis once the revenue collected on behalf of agents has been quantified. The revenue recognised is in terms of the agency agreement.

9.2.12 Sale of Goods (including Houses)

Revenue from the sale of goods is recognised when all the following conditions have been met:

- (a) The municipality has transferred to the buyer the significant risks and rewards of ownership of
- (b) The municipality retains neither continuing managerial involvement to the degree usually
- (c) The amount of revenue can be measured reliably;
- (d) It is probable that the economic benefits or service potential associated with the transaction will
- (e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

9.2.13 Investment income

Investment income is recognised on a time-proportion basis using the effective interest method.

9.3 Revenue from Non-exchange Transactions

An inflow of resources from a Non-exchange Transaction, that meets the definition of an asset shall be recognised as an asset when it is probable that the future economic benefits or service potential associated with the asset will flow to the municipality and the fair value of the asset can be measured reliably. The asset shall be recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

A present obligation arising from a Non-exchange Transaction that meets the definition of a liability will be recognised as a liability when it is probable that an outflow of economic benefit will be required to settle the obligation and a reliable estimate of the amount can be made.

9.3.1 Rates and Taxes

Revenue from property rates is recognised when the legal entitlement to this revenue arises. Collection charges are recognised when such amounts are legally enforceable. Penalty interest on unpaid rates is recognised on a *Time-proportionate Basis* with reference to the principal amount receivable and effective interest rate applicable. A composite rating system charging different rate tariffs is employed. Rebates are granted to certain categories of ratepayers and are deducted from revenue.

9. REVENUE RECOGNITION (Continued)

9.3.2 Fines

Fines constitute both spot fines and summonses. Revenue from the issuing of fines is recognised when it is probable that the economic benefits or service potential will flow to the municipality and the amount of the revenue can be measured reliably.

There is uncertainty regarding the probability of the flow of economic benefits or service potential in respect of spot fines as these fines are usually not given directly to an offender. Further legal processes have to be undertaken before the spot fine is enforceable. In respect of summonses the public prosecutor can decide whether to waive the fine, reduce it or prosecute for non-payment by the offender.

An estimate is made for revenue from spot fines and summonses based on past experience of amounts collected. Where a reliable estimate cannot be made of revenue from summonses, the revenue is recognised when the public prosecutor pays the cash collected over to the municipality.

Assessing and recognising impairment is an event that takes place subsequent to the initial recognition of revenue charged. The municipality assesses the probability of collecting revenue when accounts fall into arrears. Such an assessment is not made at the time of initial recognition.

9.3.3 Public Contributions

Donations and funding are recognised as revenue to the extent that the municipality has complied with any of the criteria, conditions or obligations embodied in the agreement. Where the agreement contains a stipulation to return the asset, other future economic benefits or service potential, in the event of non-compliance to these stipulations and would be enforced by the transferor, a liability is recognised to the extent that the criteria, conditions or obligations have not been met. Where such requirements are not enforceable, or where past experience has indicated that the transferor has never enforced the requirement to return the transferred asset, other future economic benefits or service potential when breaches have occurred, the stipulation will be considered a restriction and is recognised as revenue.

Assets acquired from non-exchange transactions are measured at fair value in accordance with the Standards of GRAP.

9.3.4 Government Grants and Receipts

Equitable share allocations are recognised in revenue at the start of the financial year if no time-based restrictions exist.

Conditional grants, donations and funding are recognised as revenue to the extent that the municipality has complied with any of the criteria, conditions or obligations embodied in the agreement. Where the agreement contains a stipulation to return the asset, other future economic benefits or service potential, in the event of non-compliance to these stipulations and would be enforced by the transferor, a liability is recognised to the extent that the criteria, conditions or obligations have not been met. Where such requirements are not enforceable, or where past experience has indicated that the transferor has never enforced the requirement to return the transferred asset, other future economic benefits or service potential when breaches have occurred, the stipulation will be considered a restriction and is recognised as revenue.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the municipality with no future related costs, are recognised in the Statement of Financial Performance in the period in which they become receivable.

9. REVENUE RECOGNITION (Continued)

9.3.4 Government Grants and Receipts (Continued)

Interest earned on investments is treated in accordance with grant conditions. If it is payable to the funder it is recorded as part of the creditor and if it is the municipality's interest, it is recognised as interest earned in the Statement of Financial Performance.

Revenue is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment are brought into use.

10. Borrowing costs

It is inappropriate to capitalise borrowing costs when, and only when, there is clear evidence that it is difficult to link the borrowing requirements of an entity directly to the nature of the expenditure to be funded i.e. capital or current.

Borrowing costs are recognised as an expense in the period in which they are incurred.

11. Comparative figures

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the

12. Unauthorised expenditure

Unauthorised expenditure means:

- overspending of a vote or a main division within a vote; and
- expenditure not in accordance with the purpose of a vote or, in the case of a main division, not in accordance with the purpose of the main division.

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

13. Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

14. Irregular expenditure

Irregular expenditure as defined in section 1 of the PFMA is expenditure other than unauthorised expenditure, incurred in contravention of or that is not in accordance with a requirement of any applicable legislation, including -

- (a) this Act; or
- (b) the State Tender Board Act, 1968 (Act No. 86 of 1968), or any regulations made in terms of the Act; or
- (c) any provincial legislation providing for procurement procedures in that provincial government.

National Treasury practice note no. 4 of 2008/2009 which was issued in terms of sections 76(1) to 76(4) of the PFMA requires the following (effective from 1 April 2008):

14. Irregular expenditure (Continued)

Irregular expenditure that was incurred and identified during the current financial and which was condoned before year end and/or before finalisation of the financial statements must also be recorded appropriately in the irregular expenditure register. In such an instance, no further action is also required with the exception of updating the note to the financial statements.

Irregular expenditure that was incurred and identified during the current financial year and for which condonement is being awaited at year end must be recorded in the irregular expenditure register. No further action is required with the exception of updating the note to the financial statements.

Where irregular expenditure was incurred in the previous financial year and is only condoned in the following financial year, the register and the disclosure note to the financial statements must be updated with the amount condoned.

Irregular expenditure that was incurred and identified during the current financial year and which was not condoned by the National Treasury or the relevant authority must be recorded appropriately in the irregular expenditure register. If liability for the irregular expenditure can be attributed to a person, a debt account must be created if such a person is liable in law. Immediate steps must thereafter be taken to recover the amount from the person concerned. If recovery is not possible, the accounting officer or accounting authority may write off the amount as debt impairment and disclose such in the relevant note to the financial statements. The irregular expenditure register must also be updated accordingly. If the irregular expenditure has not been condoned and no person is liable in law, the expenditure related thereto must remain against the relevant programme/expenditure item, be disclosed as such in the note to the financial statements and updated accordingly in the irregular expenditure register.

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the economic entity's supply chain management policy. Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

15. Use of estimates

The preparation of annual financial statements in conformity with Standards of GRAP requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the municipality's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the annual financial statements are disclosed in the relevant sections of the annual financial statements. Although these estimates are based on management's best knowledge of current events and actions they may undertake in the future, actual results ultimately may differ from those estimates.

16. Offsetting

Assets, liabilities, revenue and expenses have not been offset except when offsetting is required or permitted by a Standard of GRAP

17. Housing development fund

The Housing Development Fund was established in terms of the Housing Act, (Act No. 107 of 1997). Loans from national and provincial government used to finance housing selling schemes undertaken by the municipality were extinguished on 1 April 1998 and transferred to a Housing Development Fund. Housing selling schemes, both complete and in progress as at 1 April 1998, were also transferred to the Housing Development Fund. In terms of the Housing Act, all proceeds from housing developments, which include rental income and sales of houses, must be paid into the Housing Development Fund. Monies standing to the credit of the Housing Development Fund can be used only to finance housing developments within the municipal area subject to the approval of the Provincial MEC responsible for housing.

18. Investments

Where the carrying amount of an investment is greater than the estimated recoverable amount, it is written down immediately to its recoverable amount and an impairment loss is charged to the statement of financial performance.

19. Segmental information

Segmental information on property, plant and equipment, as well as income and expenditure, is set out in Appendices C and D, based on the International Government Financial Statistics classifications and the budget formats prescribed by National Treasury. The municipality operates solely in its area of jurisdiction as determined by the Demarcation Board.

Segment information is prepared in conformity with the accounting policies applied for preparing and presenting the financial statements.

20. Budget information

Municipality are typically subject to budgetary limits in the form of appropriations or budget authorisations (or equivalent), which is given effect through authorising legislation, appropriation or similar.

General purpose financial reporting by municipality shall provide information on whether resources were obtained and used in accordance with the legally adopted budget.

20. Budget information (continued)

The approved budget is prepared on a cash basis and presented by economic classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 2013/07/01 to 2016/06/30.

The annual financial statements and the budget are not on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

!Kheis Local Municipality

Annual Financial Statements for the year ended 30 June 2015

Accounting Policies

21. Related parties

The municipality operates in an economic sector currently dominated by entities directly or indirectly owned by the South African Government. As a consequence of the constitutional independence of the three spheres of government in South Africa, only entities within the national sphere of government are considered to be related parties.

Management are those persons responsible for planning, directing and controlling the activities of the municipality, including those charged with the governance of the municipality in accordance with legislation, in instances where they are required to perform such functions.

Related party disclosures for transactions between government entities that took place on terms and conditions that are considered to be at arms length and in the ordinary course of business are not disclosed in accordance with IPSA 20 Related Party Disclosure.

Key management is defined as being individuals with the authority and responsibility for planning, directing and controlling, the activities of the entity, We regard all individuals from the level of Accounting Officer and Council members as well as managers and directors reporting directly to the municipal manager as key management per the definition of the financial reporting standard.

Close members of the family of a person are considered to be those family members who may be expected to influence, or be influenced by, that management in their dealings with the municipality.

22. Value added tax

The municipality is registered with SARS for VAT on the payment basis, in accordance with Sec 15(2)(a) of the Value-Added tax Act No 89 of 1991.

23. Capital commitments

Commitments are not recognised in the statement of financial position as a liability or as expenditure in the statement of financial performance but are included in the disclosure notes. A distinction is made between capital and current commitments.

Commitments are disclosed for:

Approved and contracted commitments, where the expenditure has been approved and the contract has been awarded at the reporting date.

Approved but not yet contracted commitments, where the expenditure has been approved and the contract has yet to be awarded or is awaiting finalisation at the reporting date.

Items are classified as commitments where the municipality commits itself to future transactions that will normally result in the outflow of resources.

Contracts that are entered into before the reporting date, but goods and services have not yet been received are disclosed in the disclosure notes to the financial statements.

Other commitments for contracts are be non-cancellable or only cancellable at significant cost contracts should relate to something other than the business of the municipality.

24. Provisions

Provisions are recognised when the municipality has a present or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the obligation.

24. Provisions (Continued)

The best estimate of the expenditure required to settle the present obligation is the amount that the municipality would rationally pay to settle the obligation at the reporting date or to transfer it to a third party at that time and are determined by the judgment of the management of the municipality, supplemented by experience of similar transactions and, in some cases, reports from independent experts. The evidence considered includes any additional evidence provided by events after the reporting date. Uncertainties surrounding the amount to be recognised as a provision are dealt with by various means according to the circumstances. Where the provision being measured involves a large population of items, the obligation is estimated by weighting all possible outcomes by their associated probabilities.

Future events that may affect the amount required to settle an obligation are reflected in the amount of a provision where there is sufficient objective evidence that they will occur. Gains from the expected disposal of assets are not taken into account in measuring a provision. Provisions are not recognised for future operating losses. The present obligation under an onerous contract is recognised and measured as a provision. An onerous contract is a contract in which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it. The unavoidable costs under a contract reflect the least net cost of exiting from the contract, which is the lower of the cost of fulfilling it and any compensation or penalties arising from failure to fulfil it – this unavoidable cost resulting from the contract is the amount of the provision to be recognised.

Provisions are reviewed at reporting date and the amount of a provision is the present value of the expenditure expected to be required to settle the obligation. When the effect of discounting is material, provisions are determined by discounting the expected future cash flows that reflect current market assessments of the time value of money. The impact of the periodic unwinding of the discount is recognised in the Statement of Financial Performance as a finance cost as it occurs.

10.2 Provision for Environmental Rehabilitation

Estimated long-term environmental provisions, comprising rehabilitation and landfill site closure, are based on the municipality's policy, taking into account current technological, environmental and regulatory requirements. The provision for rehabilitation is recognised as and when the environmental liability arises. To the extent that the obligations relate to the asset, they are capitalised as part of the cost of those assets. Any subsequent changes to an obligation that did not relate to the initial related asset are charged to the Statement of Financial Performance.

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements

Figures in Rand	2015	2014
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2. Changes in accounting policy

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice on a basis consistent with the prior year except for the adoption of the following new or revised standards.

The aggregate effect of the changes in accounting policy on the annual financial statements for the year ended 30 June 2015 is as follows:

Statement of financial position**Cash flow statement**

Management do not have sufficient records relating to interest capitalised on plant and equipment to enable retrospective expensing of borrowing cost. For this reason the change in accounting policy is applied prospectively.

3. New standards and interpretations**3.1 Standards and interpretations effective and adopted in the current year**

In the current year, the municipality has adopted the following standards and interpretations that are effective for the current financial year and that are relevant to its operations:

Standards/Interpretation:	Effective date:	Expected impact:
	Years beginning on or after	

3.1 Standards and interpretations issued but not yet effective

The municipality has not applied the following standards and interpretations, which have been published and are mandatory for the municipality's accounting periods beginning on or after 01 July 2015 or later periods:

Standards/Interpretation:	Effective date:	Expected impact:
	Years beginning on or after	

GRAP 18: Segment Reporting	01 April 2015
GRAP 105: Transfers of functions between entities under common control	01 April 2015
GRAP 106: Transfers of functions between entities not under common control	01 April 2015
GRAP 107: Mergers	01 April 2015
GRAP 20: Related parties	01 April 2016

IGRAP 11: Consolidation – Special purpose entities	01 April 2015
IGRAP 12: Jointly controlled entities – Non-monetary contributions by ventures	01 April 2015
GRAP 6 (as revised 2010): Consolidated and Separate Financial Statements	01 April 2015
GRAP 7 (as revised 2010): Investments in Associates	01 April 2015
GRAP 8 (as revised 2010): Interests in Joint Ventures	01 April 2015

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements

Figures in Rand

2015

2014

3.1 Standards and interpretations issued but not yet effective (continued)

Standards/Interpretation:	Effective date: Years beginning on or after	Expected impact:
GRAP32: Service Concession Arrangements: Grantor	01 April 2016	
GRAP108: Statutory Receivables	01 April 2016	
IGRAP17: Service Concession Arrangements where a Grantor Controls a Significant Residual Interest in an Asset	01 April 2016	
DIRECTIVE 11: Changes in measurement bases following the initial adoption of Standard of GRAP	01 April 2016	

2.3 Standards and interpretations not yet effective or relevant

The following standards and interpretations have been published and are mandatory for the municipality's accounting periods beginning on or after 01 June 2015 or later periods but are not relevant to its operations:

Standards/Interpretation:	Effective date: Years beginning on or after	Expected impact:
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!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements

Figures in Rand	2015	2014
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4. Property, plant and equipment

	2015			2014		
	Cost/Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost/Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Buildings	58 596 956	-2 270 074	56 326 882	58 596 956	-1 945 905	56 651 051
Infrastructure	111 160 080	-48 460 198	62 699 882	94 309 645	-40 584 026	53 725 619
Community	11 769 546	-4 434 252	7 335 294	11 769 546	-3 647 651	8 121 895
Other property, plant and equipment	8 065 457	-5 033 266	3 032 191	6 153 561	-4 148 391	2 005 170
Lease hold assets	3 956 345	-1 562 800	2 393 545	3 426 955	-628 275	2 798 680
Total	193 548 384	-61 760 590	131 787 794	174 256 663	-50 954 248	123 302 415
Work in progress			20 048 360			18 699 704
Total			151 836 154			142 002 118

Reconciliation of property, plant and equipment - 2015

	Opening balance	Additions	Disposals	Disposals - Depreciation	Depreciation	Total
Buildings	56 651 051	-	-	-	-324 169	56 326 882
Infrastructure	53 725 619	16 850 435	-	-	-7 876 171	62 699 883
Community	8 121 895	-	-	-	-786 601	7 335 294
Other property, plant and equipment	2 005 170	1 874 222	-50 040	-	-884 875	2 944 477
Other lease assets	2 798 680	3 956 345	-3 426 955	666 332	-1 600 857	2 393 545
Work in progress	18 699 704	1 348 657				20 048 360
	142 002 118	24 029 658	-3 476 994	666 332	-11 472 673	151 748 442

Reconciliation of property, plant and equipment - 2014

	Opening balance	Additions	Disposals	Other changes - movements	Depreciation	Total
Buildings	59 801 827	-	-	-	-3 150 776	56 651 051
Infrastructure	82 705 139	11 770 843	-1 902 524	11 717 669	-50 565 508	53 725 619
Community	48 699 517	335 085	-	-	-40 912 707	8 121 895
Other property, plant and equipment	2 355 771	101 999	-	-	-452 600	2 005 170
Other lease assets	2 201 521	3 426 955	-2 201 523	-	-628 275	2 798 678
Work in progress	-	18 699 704				18 699 704
	195 763 775	34 334 586	-4 104 047	11 717 669	-95 709 866	142 002 118

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements**Assets subject to finance lease (net carrying value)**

Other leased Assets	2 393 545	2 798 678
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Reconciliation of Work-in-Progress 2014**5. Intangible assets****Reconciliation of intangible assets – 2015**

	2015			2014		
	Cost/Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost/Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Licenses and franchises	-	-	-	170 189	-56 873	113 316

Reconciliation of Intangible assets - 2015

	Opening balance	Additions	Disposal	Total
Licenses and franchises	113 316	-	-113 316	-

Reconciliation of Intangible assets - 2014

	Opening balance	Additions	Depreciation	Total
Licenses and franchises	170 189	-	-56 873	113 316

6. Other financial assets**At amortised cost****Unlisted Investments**

First National Bank - Branch: Groblershoop, Account number 711297993876 85 654 80 836

Interest rate: 6,38%, Investment term is 12 months

First National Bank. Branch: Groblershoop Account number 71197351979 600 000 600 000

Interest rate: 5,95%, Investment term is 6 months

685 654	680 836
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7. Inventories

Inventories	98 623	8 179
Water	21 420	20 208
	120 043	28 387

As the municipality do not made use of a formal inventory system, and inventory are determined via a stock take at year end of all unused materials. Inventory are recorded through the adjustment journals set off against repairs and maintenance expenses.

Inventory pledged as security

No inventories have been pledged as collateral for liabilities of the municipality

IKheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements**8. Receivables from non-exchange transactions**

Rates and other taxes	27 317	59 139
Property Rates	1 295 558	1 144 527
Thumelo Youth Farm	-	-
Various controls	-	-1 245
Sundry Debtors	1 959 617	1 693 306
	3 282 492	2 895 727

9. VAT receivable/ (payable)

VAT receivable	2 092 176	4 959 673
VAT payable	-4 920 841	-5 811 983

The municipality is registered at SARS on the payments basis. Only once payment is received from debtors, VAT is paid over to SARS. All AVT returns have been submitted by the due date throughout the year.

10. Trade and other receivables from exchange transactions**Gross balances**

Water	12 856 348	12 583 899
Sewerage	6 859 243	6 369 380
Refuse	9 884 859	9 104 185
Other debtors	4 730 932	5 393 565
VAT debtors	4 920 841	5 811 983
	39 252 222	39 263 012

Less: Allowance for impairment

Water	-10 800 874	-10 469 159
Sewerage	-5 762 586	-5 273 918
Refuse	-8 304 466	-7 507 264
Other debtors	-3 974 550	-4 995 488
	-28 842 477	-28 245 829

Net balance

Water	2 055 474	2 114 740
Sewerage	1 096 656	1 095 462
Refuse	1 580 392	1 596 921
Other debtors	756 382	398 077
VAT debtors	4 920 841	5 811 983
	10 409 746	11 017 182
Less: Debtors with credit balances	683 488	
Net balance of trade and receivables from exchange transaction	9 726 258	11 017 182

Age analysis as per services (segments) excluding debtors with credit balances.

Rates

Current (0 -30 days)	511 059	26 426
31 - 60 days	30 183	23 629
61 - 90 days	31 478	45 558
91 - 120 days	26 828	43 771
121 - 365 days	7 504 391	1 005 142
	8 103 938	1 144 526

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements**Water**

Current (0 -30 days)	362 415	326 320
31 - 60 days	195 179	267 809
61 - 90 days	301 072	233 918
91 - 120 days	306 595	258 086
121 - 365 days	13 420 087	1 026 107
> 365 days	-	-
	14 585 350	2 112 240

Sewerage

Current (0 -30 days)	157 307	157 617
31 - 60 days	134 201	141 798
61 - 90 days	134 469	141 111
91 - 120 days	131 337	140 964
121 - 365 days	6 302 589	513 974
> 365 days	-	-
	6 859 903	1 095 464

Refuse

Current (0 -30 days)	213 302	226 177
31 - 60 days	200 602	217 123
61 - 90 days	200 747	214 357
91 - 120 days	197 019	212 887
121 - 365 days	9 074 208	726 397
> 365 days	-	-
	9 885 880	1 596 941

Other (specify)

Current (0 -30 days)	-1 509 936	45 368
31 - 60 days	41 189	44 243
61 - 90 days	41 170	44 147
91 - 120 days	41 052	44 209
121 - 365 days	4 915 196	220 110
	3 528 671	398 077

Summary of debtors by customer classification**Consumers**

Current (0 -30 days)	-	502 816
31 - 60 days	-	530 496
61 - 90 days	-	538 495
91 - 120 days	-	546 407
121 - 365 days	-	32 505 286
	-	34 623 500

Industrial/Commercial

Current (0 -30 days)	-	134 963
31 - 60 days	-	33 098
61 - 90 days	-	34 192
91 - 120 days	-	33 483
121 - 365 days	-	2 723 973
	-	2 959 709

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements**National and provincial government**

Current (0 -30 days)	-	51 468
31 - 60 days	-	48 748
61 - 90 days	-	28 708
91 - 120 days	-	39 554
121 - 365 days	-	970 992
	-	1 139 470

Total

Current (0 -30 days)	-	689 247
31 - 60 days	-	612 342
61 - 90 days	-	601 395
91 - 120 days	-	619 444
121 - 365 days	-	36 200 251
	-	38 722 679

Less: Allowance for impairment	-35 650 228	-28 245 829
	-35 650 228	10 476 850

Reconciliation of allowance for impairment

Balance at beginning of the year	-32 316 540	-19 465 809
Contributions to allowance	-8 674 684	-12 850 731
Less Bad debts written-off	5 340 997	
	-35 650 228	-32 316 540

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements

Receivables from Non-Exchange transactions

Other debtors include outstanding debtors for various other services, e.g. rentals, sundry, etc.

The Provision for Impairment on Receivables exists predominantly due to the possibility that these debts will not be recovered. Loans and receivables were assessed individually and grouped together at the Statement of Financial Position as financial assets with similar credit risk characteristics and collectively assessed for impairment.

In determining the recoverability of a Receivable, the municipality considers any change in the credit quality of the Receivable from the date credit was initially granted up to the reporting date. Furthermore, the municipality has also placed a strong emphasis on verifying the indigent status of consumers. The concentration of credit risk is limited due to the customer base being spread over a large number of consumers and is not concentrated in any particular sector or geographical area. Accordingly, management believe that there is no further credit provision required in excess of the Provision for Impairment.

In determining the recoverability of Receivables, the municipality has placed strong emphasis on verifying the indigent status of consumers. Provision for impairment of Receivables has been made for all consumer balances outstanding based on the payment ratio over 12 months per service type. No further credit provision is required in excess of the Provision for Impairment.

No provision has been made in respect of government debt as these amounts are considered to be fully recoverable.

Consumer debtors pledged as security

None of the consumer debtors were pledged as security for any financial liability.

Interest on consumer accounts

No interest were charged/levied on arrear consumer (debtors) accounts.

Consumer debtors impaired

As of 30 June 2015, consumer debtors of R36 166 625 - (2014: R32 316 514) were impaired and provided for. In determining the recoverability of a consumer debtor, the municipality consider any change in the credit quality of the trade receivable from the date credit was granted up to the end of the reporting period.

11. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	2 564	1 666
Bank balances	319 011	53 726
Short-term deposits	113 802	1 585 436
	435 377	1 640 829

Credit quality of cash at bank and short term deposits, excluding cash on hand

The credit quality of cash at bank and short term deposits, excluding cash on hand that are neither past due nor impaired can be assessed by reference to external credit ratings, if available:

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements**The municipality had the following bank accounts**

Account number / description	Bank statement balances			Cash book balances		
	30-Jun-15	30-Jun-14	30-Jun-13	30-Jun-15	30-Jun-14	30-Jun-13
First National Bank Branch: Groblershoop Account number: 62150559486	318 803	53 725	503 789	321 893	1 206 457	503 789
First National Bank: Branch: Groblershoop Account number 62150559486 - FMG/MSIG	23 343	10 338	37 568			
First National Bank. Branch: Groblershoop Account number 62304431828 - Library Account	17 256	10 834	97 347			
First National Bank. Branch: Groblershoop Account number 62304432123 - LOTTO account	10 637	135 591	381 972			
First National Bank. Branch: Groblershoop Account number 62102417567 - MIG Account	21 063	1 402 539	7 646			
First National Bank. Branch: Groblershoop Account number 71129793876 - BUSS Eff	85 654	80 836	76 852	799 457	1 113 330	1 152 732
First National Bank. Branch: Groblershoop Account number 62364746986 - Pula Nala	10 268	10 176	10 092			
First National Bank. Branch: Groblershoop Account number 62364746580 - EPWP Account	31 235	15 748	18 107			
First National Bank. Branch: Groblershoop Account number 71197351979 - Fixed Deposit	600 000	600 000	600 000			
Total	1 118 259	2 319 787	1 733 373	1 121 350	2 319 787	1 656 521

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements**12. Finance lease obligation****Minimum lease payments due**

- within one year	1 405 022	776 050
- in second to fifth year inclusive	1 849 368	2 204 278
	3 254 390	2 980 328
less: future finance charges	-	-128 338
Present value of minimum lease payments	3 254 390	2 851 990

Present value of minimum lease payments due

- within one year	1 405 022	647 712
- in second to fifth year inclusive	1 849 368	2 204 714
	3 254 390	2 852 426

Less: Amount re allocated for short term portion

1 405 022	648 148
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It is municipality policy to lease certain equipment under finance leases.

The municipality enters into a new lease agreement on 28 August 2014 of this financial year. The previous lease agreements has been cancelled. The average lease term was 5 years and the average effective borrowing rate was 13,95% (2014: 9%).

Interest rates are fixed at the contract date. All leases have fixed repayments and no arrangements have been entered into for contingent rent.

The municipality's obligations under finance leases are secured by the lessor's charge over the leased assets.

13. Unspent conditional grants and receipts**Unspent conditional grants and receipts comprises of:**

Upgrading Boegoeberg Sportgrounds	-	131 724
MIG Grants	-	2 006 634
Library Grant	-	-
MSIG	-	-
	-	2 138 358

Movement during the year

Balance at the beginning of the year	2 138 358	575 563
Additions during the year	-	1 562 795
Income recognition during the year	-	-
	2 138 358	2 138 358

The nature and extent of government grants recognised in the annual financial statements and an indication of other forms of government assistance from which the municipality has directly benefited; and unfulfilled conditions and other contingencies attaching to government assistance that has been recognised.

The municipality has complied with all the conditions set by the transferring organs of state or the conditions set by the other institutions who made allocations to the municipality. The unspent portion of conditional allocations are disclosed as unspent conditional grants on the face value of the Statement of Financial Position of the municipality.

See note for reconciliation of grants from National/Provincial Government.

These amounts are invested in a ring-fenced investment until utilised.

IKheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements**14. Provisions****Reconciliation of provisions – 2015**

	Opening Balance	Additions	Total
Environmental rehabilitation	2 719 299	-	2 719 299
Long Service Awards	97 745	49 584	147 330
	2 817 044	49 584	2 866 629

The provision for rehabilitation of landfill sites relates to the legal obligation to rehabilitate landfill sites to a condition whereby it complies to the permit requirements issued in terms of the Mineral and Petroleum Resources Development Act, (Act 28 of 2002). This provision is the same as the previous year as there is no material changes as indication from Consulting Engineers.

The consultants find that the landfill sites are non-compliant according to Chapter 3 of National Environmental Management Act (Act 107 of 1998) and Chapter 4, Section 20 and Chapter 7, Section 67 (1) (a) of the National Environmental Management: Waste Act, (Act 59 of 2008).

Some of the landfill sites are at a capacity of 80%, based on the calculations, we can dump waste for at least two additional years.

Long service awards calculation are based on the Bargaining Councils Collective Agreement and only become applicable on completion of a predetermined cycle. In other words a ten year long service awards, only materialised once a person completed ten years of services.

15. Payables from exchange transactions

Bonus and leave accruals	1 457 603	1 050 229
Debtors with credit balances	515 495	872 920
DWAF Funds water	474 491	282 735
Payment received in advanced - Unallocated deposits	475 809	475 809
Retention creditors		
Suspense creditors	695 915	555 674
Trade payables	10 295 907	6 708 367
3rd Party payments	405 700	298 261
	14 320 921	10 243 994

16. Current portion of borrowings

DBSA loan - Short term portion	532 312	532 312
Nashua leases - Short term portion	1 405 022	648 148
	1 937 335	1 180 460

17. Consumer deposits

Water	69 387	68 803
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18. Revenue

Government grants & subsidies	42 021 408	37 297 631
Interest received - Consumer accounts	-	-
Interest received - investment	156 198	140 376
Licences and permits	162 238	184 744
Other income	391 800	108 848
Property rates	3 806 794	1 780 984
Recoveries	-	-
Rental of facilities and equipment	541 218	479 099
Sale of goods	70 802	382 670
Service charges	8 620 679	7 692 154
	55 771 139	48 066 505

IKheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements**The amount included in revenue arising from exchanges of goods or services****are as follows:**

Interest received - Consumer accounts	-	-
Interest received - investment	156 198	140 376
Licences and permits	162 238	184 744
Other income	391 800	108 848
Recoveries	-	-
Rental of facilities and equipment	541 218	479 099
Sale of goods	70 802	382 670
Service charges	8 620 679	7 692 154
	9 942 936	8 987 890

The amount included in revenue arising from non-exchange transaction**are as follows:****Taxation revenue**

Property rates	3 806 794	1 780 984
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Transfer revenue

Government grants & subsidies	42 021 408	37 297 631
	45 828 203	39 078 615

19. Property rates**Rates received**

Residential	3 806 794	1 512 590
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Valuations

Residential	94 160 000	97 577 400
Commercial	31 240 000	20 220 000
State	41 707 000	15 790 100
Municipal	287 434 000	11 017 000
Small holdings and farms	1 677 710 000	430 318 000
Public Worship	9 330 000	8 982 000
Other - Vacant land	3 162 000	-
	2 144 743 000	583 904 500

Property rates are levied on the value of land and improvements. Valuations on land and buildings are performed every 4 years. The last general valuation came into effect on 1 July 2014

Interim valuations are processed on an annual basis to take into account changes in individual property values due to alterations and subdivisions.

Rates are levied on an annual basis with the final date for payment being 30 June 2015

The new general valuation will be implemented on 01 July 2018

An general rate is applied as follows to property valuations to determine property rates:

Residential Properties: 0.0083c/R (2014: 0.0078c/R)

Business Properties: 0.0103c/R (2014: 0.0097c/R)

Agricultural Properties: 0.0017c/R (2014: 0.0016c/R)

State Properties: 0.0103c/R (2014: 0.0097c/R)

The first R 15 000 (2014: R 15 000) of the valuation of all residential properties are exempted from the calculation of rates.

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements**20. Service charges**

Refuse removal	2 575 530	2 268 775
Sale of water	4 147 478	3 754 632
Sewerage and sanitation charges	1 897 672	1 668 747
	8 620 679	7 692 154

The amount disclosed above for revenue from service charges are in respect of services rendered which are billed to the customers on a monthly basis according to approved tariffs

21. Government grants and subsidies**Operating grants and subsidies**

Equitable Share	17 963 634	16 217 000
Equitable Share - Income for gone	-2 000 926	-1 679 947
Finance Mangement Grant	1 800 000	1 700 000
Library Grant	711 724	506 761
Municipal System Improvement Grant	934 000	875 087
Expanded Public Works Programme (EPWP)	1 000 000	-
	20 408 432	17 618 901

Capital grants

Water Income - DWA	2 576 850	
Lotto sportgronde	-	
Expanded Public Works Programme (EPWP)		3 125 373
Municipal Infrastructure Grant (MIG)	10 834 000	16 319 366
Coghsta	8 202 126	233 991
	21 612 976	19 678 730
	42 021 408	37 297 631

Conditional and Unconditional

Included in above are the following grants and subsidies received:

Conditional grants received	20 408 432	17 618 901
Unconditional grants received	21 612 976	19 678 730
	42 021 408	37 297 631

Equitable Share

In terms of the Division of Revenue Act, the annual equitable share allocated to the municipality is an unconditional grant. A portion of this grant is used to subsidise the provision of basic services to indigent community members in line with national policy. In terms of the Constitution, this grant is used to subsidise the provision of basic services to indigent community members.

All registered indigents receive a monthly subsidy of R299,97 - (2014: R 282,99), which is funded from the grant.

MIG Grant

Balance unspent at beginning of year	2 006 634	-
Current-year receipts	10 834 000	18 326 000
Conditions met - transferred to revenue	-12 840 634	-16 319 366
	-	2 006 634

The grant is used to supplement municipal capital budgets to eradicate backlogs in municipal infrastructure utilised in providing basic services for the benefit of poor households. The grant was used to construct roads infrastructure as part of the upgrading of informal settlement areas. The grant was also allocated for the readication of the bucket system by building UDS toilets for the community of !Kheis.

IKheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements**Department of Water Affairs**

Balance unspent at beginning of year	-	-
Current-year receipts	2 576 850	-
Conditions met - transferred to revenue	-2 576 850	-
	<u>-</u>	<u>-</u>

The purpose of the grant is to fund internal infrastructure for water services at a basic level of service.

Expanded Public Works Programme (EPWP)

Balance unspent at beginning of year	-	-
Current-year receipts	1 000 000	3 125 373
Conditions met - transferred to revenue	-1 000 000	-3 125 373
	<u>-</u>	<u>-</u>

The grant is to be utilised for salary expenses in regards to the expanded public works programme. The grant is in regards to the upgrading of the municipal offices. Grants received for the upgrading of the municipal offices and upgrading of internal streets.

Upgrading Boegoeberg Sportgronde

Balance unspent at beginning of year	131 724	365 715
Conditions met - transferred to revenue	-131 724	-233 991
	<u>-</u>	<u>131 724</u>

The grant was utilised for the upgrading of the Boegoeberg Sportgrounds

Finance Management Grant

Current-year receipts	1 800 000	1 700 000
Conditions met - transferred to revenue	-1 800 000	-1 700 000
	<u>-</u>	<u>-</u>

The purpose of the grant is to promote and support reforms to financial management and the implementation of the MFMA.

Municipal Systems Improvement Grant (MSIG)

Balance unspent at beginning of year	-	35 087
Current-year receipts	934 000	840 000
Conditions met - transferred to revenue	-934 000	-875 087
	<u>-</u>	<u>-</u>

The purpose of the grant is to assist municipalities in building in-house capacity to perform their functions and stabilise institutional and governance systems as required in the Municipal Systems Act, and related Legislation, policies and the local government turnaround strategy.

IKheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements**Library Grant**

Balance unspent at beginning of year	-	174 761
Current-year receipts	711 724	332 000
Conditions met - transferred to revenue	-711 724	-506 761
	-	-

Conditions still to be met - remain liabilities (see note 13).

The grant is to be utilised for the programme cost of the library and other costs as per the library proposal.

COGHSTA

Current-year receipts	8 202 126	1 786 145
Conditions met - transferred to revenue	-8 202 126	-1 786 145
	-	-

The grant is to be utilised for the installation of new watermeters and the upgrading of water network and was funded by local government.

Changes in level of government grants

Based on the allocations set out in the Division of Revenue Act, (Act 5 of 2013), no significant changes in the level of government grant funding are expected over the forthcoming 2 financial years.

22. Other revenue

Debt impairment recovered	-	-
Other income - (rollup)	391 800	108 848
	391 800	108 848

Other revenue (Continue)

Building Plan fees	2 665	3 697
Cemeteries	49	
Clearance Certificates	10 819	10 286
Commission received	-	2 139
Graves fees	-	1 061
Hawkers Licenses	5 438	5 831
Library fines	-	114
Miscellaneous Income	359 144	29 893
Refuse removal	517	193
Sale of soil	-	316
Tender documents	9 633	20 763
Transport	1 009	33 362
Valuation Certificates	2 525	1 193
	391 799	108 848

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements**23. General expenses**

Administrative Costs	-47 849	281 876
Advertising	52 588	97 523
Auditors remuneration	1 720 008	837 507
Bank charges	50 382	46 391
Chemicals	190 637	296 435
Cleaning	70 935	77 776
Computer expenses	272 446	856 684
Consulting and professional fees	2 558 196	3 069 999
Electricity	1 878 692	1 608 493
Entertainment	27 267	41 956
EPWP Incentive	1 029 682	423
Fuel and oil	411 387	451 138
Insurance	-	54 046
Daily Allowances	57 923	65 414
Other expenses	17 274	176 826
Postage and courier	30 015	22 726
Printing and stationery	67 322	92 392
Protective clothing	55 258	56 537
Provision for landfill site	-	2 719 298
Royalties and license fees	33 528	49 576
Salary and wages	47 682	89 004
Security	-2 974	6 243
Subsistence Allowances	139 676	180 257
Subscriptions and membership fees	-19 296	829 720
Telephone and fax	155 931	197 472
Training	-12 179	8 877
Travel - local	235 067	305 861
	9 019 598	12 520 448

24. Employee related costs

Basic	10 775 594	9 726 253
Bonus	825 645	554 031
Housing benefits and allowances	6 607	10 012
Leave payouts	-	-
Leave pay provision charge	449 193	20 132
Medical aid-company contributions	132 088	99 639
Overtime payments	19 690	35 482
Pensionfund Contributions	1 504 653	856 234
Skills Development Levies	127 160	50 815
Training Levies	11 867	6 466
Travel, motor car, accomodation, subsistence and other allowances	1 416 226	587 263
UIF	92 633	67 244
	15 361 357	12 013 571

IKheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements**Remuneration of Municipal Manager**

Annual Remuneration	535 706	460 500
Car Allowance	173 074	138 150
Cellphone Allowance	6 411	6 000
Contributions to UIF, Medical and Pension Funds	93 955	61 019
	809 145	665 669

Remuneration of Chief Finance Officer

Annual Remuneration	427 670	334 548
Car Allowance	138 170	111 579
Cellphone Allowance	6 411	6 342
Contributions to UIF, Medical and Pension Funds	75 007	16 727
	647 259	469 196

Remuneration of Technical Director

Annual Remuneration	427 670	334 548
Car Allowance	138 170	82 960
Cellphone Allowance	6 000	4 806
Contributions to UIF, Medical and Pension Funds	75 007	
	646 848	422 314

Corporate and Human Resources (Corporate Services)

Annual Remuneration	427 670	334 548
Car Allowance	138 170	111 579
Cellphone Allowance	6 411	6 342
Contributions to UIF, Medical and Pension Funds	75 007	16 727
	647 259	469 196

Remuneration of Community Service Director

Annual Remuneration	427 670	334 548
Car Allowance	138 170	111 579
Cellphone Allowance	6 411	6 342
Contributions to UIF, Medical and Pension Funds	75 007	16 727
	647 259	469 196

25. Remuneration of councillors

Mayor	-	279 059
Councillors	1 461 761	671 907
Travelling Allowance	447 640	421 692
Cellphone and other allowance	97 009	96 875
	2 006 410	1 469 533

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements**In-kind benefits**

The Mayor is full-time. He is provided with an office and secretarial support at the cost of the Council.

26. Debt impairment

Debt impairment	8 674 684	12 919 458
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Bad debt to the amount of R 5 340 996 has been written off during the year under review.

27. Interest earned - External invest**Interest received from receivables**

Receivables	-	-
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Interest revenue

Bank	-156 198	-140 376
	-156 198	-140 376

28. Depreciation and amortisation

Property, plant and equipment	11 472 677	14 665 905
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29. Finance costs

Non-current borrowings	491 105	319 608
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30. Auditors' remuneration

Fees	1 720 008	837 507
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31. Grants and subsidies paid**Other subsidies**

MSIG Expenditure	2 763 954	
MIG Expenditure - UDS Toilets	1 145 917	-
	3 909 871	

32. Bulk purchases

Water	942 521	897 827
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!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements**33. Cash generated from operations**

(Deficit) surplus	3 407 237	-10 120 772
Adjustments for:		
Depreciation and amortisation	11 472 677	14 665 905
Loss on sale of non-current assets and disposal groups	-66 710	-123 715
Finance costs - Finance leases	-491 105	-319 608
Interest income		-
Interest earned - Investment	156 198	-140 376
Debt impairment	8 674 684	12 919 458
Movements in operating lease assets and accruals		-
Movements in provisions	248 358	-2 764 306
Other non-cash items	-666 332	-633 680
Changes in working capital:		
Inventories	-91 656	30 313
Other receivables from non-exchange transactions	-386 765	-1 407 722
Consumer debtors	1 290 925	6 094 113
Investments	-4 818	-603 985
Payables from exchange transactions	4 076 926	5 027 277
VAT Receivable	2 867 497	-3 132 350
VAT Payable	-891 142	-
Unspent conditional grants and receipts	-2 138 358	1 562 795
Consumer deposits	-585	3 364
Current portion of borrowings		452 851
Provisions	-8 625 100	1 714 076
	18 831 932	23 223 638

34. Commitments**Authorised capital expenditure****Already contracted for but not provided for**

Commitment as at 30 June 2015	18 159 521	2 876 365
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This committed expenditure relates to property and will be financed by available bank facilities, retained surpluses, rights issue of shares, issue of debentures, mortgage facilities, existing cash resources, funds internally generated, etc.

35. Contingencies

The municipality is currently operating four illegal landfill sites and are currently busy applying for funding to develop landfill sites with the necessary licensing in place. The possibility exists that Department of Environmental Water Affairs and Forestry may issue a penalty up to R 10 million per illegal site. This however is highly unlikely, because the Department is currently assisting the municipality in its application for funds.

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements

On 8 July 2013, 29 staff members embarked on a illegal strike for 3 months. The said officials had been dismissed following labour disciplinary procedures. This case is currently referred to the labour court and the outcome of this court is still awaited. The impact however, undetermined, may held serious financial implications for the municipality.

36. Related parties

All Related Party Transactions are conducted at arm's length, unless stated otherwise.

36.1 Interest of Related Parties

Councillors and/or management of the municipality have relationship with businesses as indicated below:

Name of Related Person	Designation	Relationship	Related Party
Cllr P Vries	Mayor	Member of municipal council	None
Cllr K Esau	Councillor	Member of municipal council	None
Cllr S Esau	Councillor	Member of municipal council	None
Cllr E Cloete	Councillor	Member of municipal council	None
Cllr JPI Joseph	Councillor	Member of municipal council	None
Cllr AL Diergaardt	Councillor	Member of municipal council	None
Cllr W Maritz	Councillor	Member of municipal council	None
HT Scheepers	Municipal Manager	Member of key management	Director of Hita se Plek (Pty) Ltd
JD Block	Chief Financial Officer	Member of key management	Member of Shaya's Financial Services
D Dolopi	Technical Director	Member of key management	Member of Kizuka Holdings
ED De Klerk	Corporate Service Director	Member of key management	None
S Block	Employee of the municipality	Close family member of key management. Wife of the Chief financial Officer	
G Cloete	Employee of the municipality	Close family member of Council. Husband of Councillor E Cloete.	Member of Council
Ceryline Silo	Employee of the municipality	Close family member of Council. Sister of Mayor	Member of Council
R Esau	Employee of the municipality	Close family member of Council. Son of Councillor K Esau	Member of Council

Related Person

Employee cost	2015	2014
S Block	127 908,00	
G Cloete	89 359,38	
S Silo	84 524,23	
R Esau	15 297,57	
	317 089,18	-

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements**36.2 Service rendered to Related Parties.**

The municipality did not render any service other than the normal municipal billings (service charges, rates etc) on the approved tariff structure of the municipality to councillors and top management. No Bad Debts were written off or recognised in respect of amounts owed by Related Parties.

Related party transactions**Related Party**

Cllr W Maritz	2 446	3 063
Cllr A Diergaardt	2 905	4 357
Cllr P Vries	8 942	10 252
Cllr K Esau	3 444	3 492
Cllr E Cloete	3 750	5 256
Cllr JPI Joseph	3 444	3 984
Cllr S Esau	3 208	4 099
ED De Klerk	-	6 505
HT Scheepers	-	128
Total	28 140	41 136

36.3 Loans granted to Related Parties

In terms of the MFMA, the municipality may not grant loans to its Councillors, Management, Staff and Public with effect from 1 July 2004. Loans, together with the conditions thereof, granted prior to this date are disclosed in Note to the Annual Financial Statements.

36.4 Compensation of Related Parties

Compensation of Key Management Personnel and Councillors is set out in Appendix G, Statement of Remuneration of Management, to the Annual Financial Statements.

37. Going concern

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

38. Events after the reporting date

No events are known at time of submission of annual financial statement that may have a material impact on !Kheis Municipality's going concern.

39. Prior period errors

Property, Plant and Equipment disclosed in prior year financial statements did not agree with Fixed Asset Register which resulted in a understatement of Property, Plant and Equipment. Furthermore prior year debtors with zero chance of recovery were written off. During the year, SARS audit the VAT of the municipality for the previous years, and corrections has been made accordingly on the VAT Receivables.

The correction of the error(s) results in adjustments as follows:

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements**Statement of financial position**

Decrease in Infrastructure Assets	-15 324 920
Decrease in Community Assets	-21 617 156
Increase in Land and Buildings Assets	22 824 712
Increase in Movable Assets	237 287
Decrease in Movable Assets	-8 022 970
Increase in Other Assets Depreciation	6 019 977
Increase in Work in Progress	18 699 704
Increase in Salary control debtors	40 399
Decrease in Debtors Thumelo Youth Farm	-73 130
Decrease in Debtors Sundry Debtors	-26 594
Decrease in Debtors SARS SDL	-249 979
Decrease in VAT Receivable	-234 561
Increase in Accumulated Surplus	2 272 770

40. Comparative figures

The reporting period is longer than a year, therefore comparative amounts are comparable to the current balances.

41. Unauthorised expenditure

Unauthorised expenditure	-	85 148
Unauthorised expenditure (2014/15)	6 648 739	
Condoned (Prior Period Correction)	-	-
Condoned	-	-85 148
	6 648 739	-

The unauthorised expenditure relates to Vehicle registration fees votes budget which were overspent.

42. Fruitless and wasteful expenditure

Opening balance		
Fruitless and wasteful expenditure - 2014/2015 (SARS, Alstop and Telkom)	28 447	-
Fruitless and wasteful expenditure - 2014/2015 (Auditors General Interest)	344 365	619 480
Fruitless and wasteful expenditure - 2013/2014 (SARS)	110 182	10 457
Fruitless and wasteful expenditure - 2012/2013 (SARS)	18 689	-
Condoned	-157 317	-10 457
	344 365	619 480

The amount of fruitless and wasteful expenditure for 2012/2013, 2013/2014 and 2014/2015 consists of interest and understatement penalties levied by The South African Revenue Services during the recent VAT audits. The Council submitted ADR1 forms to apply for the write off of these penalties and interests. The amount for Auditor General could not be condoned by council, because payments are made by National Treasury.

43. Irregular expenditure

Opening balance	880 866	880 866
Add: Irregular Expenditure - current year	-	
The full extent of irregular expenditure could not be determined		
Less: Amounts condoned	-	-
	880 866	880 866

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements**Details of irregular expenditure - prior year**

Court case of the appointment of the Municipal Manager	Council made a decision according to the Court ruling stating that Councillors W Maritz, S Esau and AL Diergaardt are collectively and individually responsible for the costs incurred in the process of the appointment of Mr Ronnie van der Westhuizen. Maritz and the two other are responsible for the repayment of legal costs in amount of R 394 596,94 and adverting costs of R 23 000,00.	417 597
Salary increases	Increases of salaries and allowances without Council approval	463 270
		880 867

44. Additional disclosure in terms of Municipal Finance Management Act**Contributions to organised local government (SALGA)**

Opening balance	656 500	456 500
Current year fee	418 500	500 000
Amount paid - current year	-418 500	-300 000
	656 500	656 500

Audit fees

Opening balance	3 384 549	2 464 617
Current year fee	-	1 146 191
Amount paid - current year	-1 720 008	-226 259
	1 664 541	3 384 549

PAYE and UIF

Current year fee	1 563 942	1 104 016
Amount paid - current year	-1 563 942	-1 104 016
	-	-

Pension and Medical Aid Deductions

Current year fee	2 322 040	1 557 347
Amount paid - current year	-2 322 040	-1 557 347
	-	-

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements**VAT**

VAT Receivable	2 092 176	5 194 234
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VAT output payables and VAT input receivables are shown in note 9.

All VAT returns have been submitted by the due date throughout the year.

Councillors' arrear consumer accounts

The following Councillors had arrear accounts outstanding for more than 90 days at 30 June 2015

30-Jun-15	Outstanding less than 90 days	Outstanding more than 90 days	Total
Cllr JPI Joseph			-
Cllr E Cloete			-
Cllr S Esau			-
Cllr K Esau			-
Cllr W Maritz	222	642	864
	222	642	864

30-Jun-14	Outstanding less than 90 days	Outstanding more than 90 days	Total
Cllr W Maritz	542	10 130	10 672
Cllr P Vries	583	8 134	8 717
Cllr A Diergaardt	520	4 203	4 723
Cllr JPI Joseph	458	1 421	1 879
Cllr K Esau	20	599	619
	2 123	24 487	26 610

In calculation of debt impairment, Councilors were excluded.

30-Jun-14	Highest outstanding amount	Aging (in days)
Councillor P Vries	21 068	90
Councillor JPI Joseph	6 753	90
Councillor K Esau	5 129	90
Councillor AL Diergaardt	1 731	90
Councillor W Maritz	700	90
	35381	450

30-Jun-13	Highest outstanding amount	Aging (in days)
Councillor P Vries	17 762	90
Councillor JPI Joseph	9 104	90
Councillor S Esau	5 837	90
Councillor AL Diergaardt	3 328	90
Councillor E Cloete	2 924	90
	38 955	450

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements**Supply chain management regulations**

In terms of section 36 of the Municipal Supply Chain Management Regulations any deviation from the Supply Chain Management Policy needs to be approved/condoned by the City Manager and noted by Council. The expenses incurred as listed hereunder have been condoned.

45. Deviation from supply chain management regulations

Paragraph 12(1)(d)(i) of Government gazette No. 27636 issued on 30 May 2005 states that a supply chain management policy must provide for the procurement of goods and services by way of a competitive bidding process.

Paragraph 36 of the same gazette states that the accounting officer may dispense with the official procurement process in certain circumstances, provided that he records the reasons for any deviations and reports them to the next meeting of the accounting officer and includes a note to the financial statements.

Goods and Services were procured during the financial year under review and the process followed in procuring those goods deviated from the provisions of paragraph 12(1)(d)(i) as stated above. The reasons for these deviations were documented and reported to the accounting officer who considered them and subsequently approved the deviation from the normal supply chain management regulations.

Reference nr	Supplier Name	Authorised	Amount	Reason
2697	BLV Sweiswerke	Yes	2 850,00	Only supplier that can repair the sanitation truck and services are produced and available
2698	Bytes SI-A Division of BTG S	Yes	35 973,34	It is impractical and impossible to follow the procurement processes and that Bytes is the System Administrator of !Kheis Municipality
2702	LA D DA Lodge	Yes	18 900,00	Only supplier that has double rooms available from 23 July-26 July 2014 for the week.
2711	Aandrag Agrico	Yes	6 698,93	Services are produced and available from a single provider only
2726	CQS Technology Holdings	Yes	46 180,26	Services are produced and available from a single provider only for the renewal of Caseware license
2727	Cornelissen Incorporated	Yes	299 969,20	Exceptional case where it is impractical to follow or impossible to follow the official procurement processes.
2730	Gemsbok	Yes	3 716,40	Services are produced and available from a single provider only in the ZFM District and Local Areas
	SMEC	Yes	2 096 404,00	Section 32 Appointment

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements

2759	Aandrag Agrico	Yes	14 148,54	Services are provided and available from a single provider only and the other suppliers didn't respond
2824	Bytes Universal Systems	Yes	92 277,30	Services are produced and available from a single provider, Bytes is the System administrator of !Kheis Municipality
2825	CQS Technology Holdings	Yes	7 353,00	Services are produced and available from a single supplier only.
2843	Aroma Taxi	Yes	12 150,00	Only one supplier respond on request for transportation from Groblershoop to Kimberley and back
2846	Oranje Nissan	Yes	4 094,25	According to the maintenance plan on the vehicle, the vehicle must be serviced by the dealer every 10 000kms.
2849	Alstop	Yes	6 215,60	Services are produced and available from a single provider only for the office of the municipal manager
2869	Kaap Agri Bedryfs Beperk	Yes	5 946,18	Only two suppliers respond on quotation and the municipality accepted the lowest price of Kaap Agri
2928	Bytes Universal Systems	Yes	3 534,00	Services are produced and available from a single provider, Bytes is the System administrator of !Kheis Municipality
2930	PA Stationers	Yes	4 416,85	PA Stationary is registered on the Municipal DataBase and the supplier price is the Lowest
	Peer Africa	Yes	2 576 849,99	The full process of unsolicited bid was not followed in accordance with Sect 113(2) of SCM policy
2949	Damelin Correspondence Cc	Yes	2 500,00	Emergency
2953	Trans Oranje Drukkers	Yes	8 062,82	Only one supplier respond on quotations and services are available from a single supplier only
3069	Trans Oranje Drukkers	Yes	17 213,53	Only one supplier that print the municipality paper work and logo on it
3072	Aandrag Agrico	Yes	7 141,37	Services are produced and available from a single provider only

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements

3073	Gemsbok	Yes	8 925,74	services are produced and available from a single provider or supplier in our District and it's our local newspaper.
3078	KLK Landbou Beperk	Yes	8 980,08	Only two suppliers respond on quotations and the municipality accept the lowest price of KLK
3079	Oranje Nissan	Yes	5 834,61	Services are produced and available from a single supplier only
3082	Gemsbok	Yes	11 372,00	Services are produced and available from a single supplier. quotations and it is impractical or impossible to follow the official procurement processes.
3102	Electro Vlok CC	Yes	42 955,20	It is the only supplier that is registered on the council data base.
3105	Cornelissen Incorporated	Yes	344 826,00	
3176	Trans Oranje Drukkers	Yes	2 699,12	Services are available from a single supplier
3179	BYTES SI+A Division of BTC	Yes	21 584,00	Services are produced and available from a single provider only and it's the municipality's System Administrator
3181	Aandrag Agrico	Yes	13 338,01	Services are produced and available from a single provider only
3234	Cornellisen Incorporated	Yes	100 353,00	Consultation with lawyers in Cape Town for the Arbitration case
3235	Veritas International Transcri	Yes	26 595,63	Consultation with lawyers in Cape Town for the Arbitration case
3312	Trans Oranje Drukkers	Yes	8 504,31	Services are produced and available from a single supplier only
3435	Game Stores	Yes	2 840,00	All good were available at Games Stores only
	Risoluzione Solutions	Yes	1 990 000,00	Circular 32
3505	Cornellisen Incorporated	Yes	274 395,00	geen diviation gemaak nie
3506	GWK Vleis/Meat (PTY) LTD	Yes	2 418,18	Only supplier who responded on request for quotations
3507	Oranje Nissan	Yes	6 436,53	Services are produced and available from a single provider only and it can only be serviced at the dealer

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements

3508	Oranje Nissan	Yes	5 572,41	Services are produced and available from a single provider only and it can only be serviced at the dealer
3511	Kgalagadi Signs	Yes	6 173,70	The Municipality decided to take the lowest price of Kgalagadi Signs
3575	Path Care	Yes	11 635,20	Services are produced and available from a single provider only
3586	Lexis Nexis	Yes	6 959,47	only available from a single provider
3609	Boleng Fire Services	Yes	10 436,79	only available from a single provider
3670	J Koortzen	Yes	6 560,70	The only supplier that was available over the past time to repair and service the river pumps in Grootdrink and Gariep
3671	AAS Operations	Yes	34 630,92	Services are produced and available from a single provider only
3672	Halsted And Co.(PTY) LTD	Yes	6 037,89	Services are produced and available from a single provider only
3703	Jam Office Stationers (PTY)	Yes	11 256,08	It's a emergency to obtain three quotation from the suppliers for the purchase of the laptop for the municipal manager
3706	Alstop	Yes	6 017,90	Purchase of refreshments for Christmas Day event at the municipality
3783	KLK Landbou	Yes	4 943,17	the municipality choose the lowest price of KLK and Built IT KLK respond on the three quotation and it's the same company with same VAT number.
3787	Electronic Engineering CC	Yes	4 081,20	It's an emergency for the repairs of water pump at Groblershoop Plant.
3790	Trans Oranje Drukkers	Yes	2 264,33	Goods or services are produced or available from a single provider or supplier only
3792	JJ Verkoeling	Yes	5 244,00	Services are produced and available from a single provider for the repair of aircons for the library.
3797	Bytes System Intergration	Yes	17 574,70	Service are produced and available from a single supplier.
3800	J Koortzen	Yes	24 310,50	Services are produced or available from a single provider.

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements

3903	THYRON	Yes	8 569,02	Goods or service are produced or available from a single provider only.
3913	Voltex Upington	Yes	3 726,45	on the Municipality Database and the other supplier is not on the Municipality's data base registered.
3935	Oranje Nissan	Yes	7 995,14	Services are produced and available from the dealer of Oranje Nissan.
4027	Anzil Kulsen	Yes	5 200,00	Services are produced and available from a single provider or supplier only.
4033	Gemsbok	Yes	12 606,35	Services can only be procured and is available from a single service provider and or supplier only.
4040	J Koortzen	Yes	4 605,60	It's a Emergency to repair the water pump in the Witblok-Service Delivery
4041	Bytes Universal System	Yes	5 996,40	Services are produced or available from a single provider only, Sole supplier or provider.
4110	Airlink	Yes	2 844,52	Only supplier for the request service
4113	kaap agri	Yes	17 618,47	
4201	D Links	Yes	13 000,00	In any other exceptional cases where it is impractical impossible to follow the official procurement processes
4202	Huselman Stene	Yes	7 940,00	the municipality decides to choose the lowest quotation of Huselman Stene
4203	J Koortzen	Yes	12 540,00	it is impractical or impossible to follow the official procurement processes.
4204	J Koortzen	Yes	9 186,12	it is impractical or impossible to follow the official procurement processes.
4205	J Koortzen	Yes	2 724,60	it is impractical or impossible to follow the official procurement processes.
4249	Huselman Stene	Yes	7 940,00	the municipality decides to choose the lowest quotation of Huselman Stene
			8 430 844,60	

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements

46. Going Concern Assessment

Management considered the following matters relating to the Going Concern:

On 31 May 2014 the Council adopted the 2013/2014 to 2015/16 Budget. This three-year Medium Term Revenue and Expenditure Framework (MTREF) to support the ongoing delivery of municipal services to residents reflected that the Budget was cash-backed over the three-year period.

Strict daily cash management processes are embedded in the municipality's operations to manage and monitor all actual cash inflows and cash outflows in terms of the cash-flow forecast supporting the Budget. The cash management processes is complemented by monthly reporting, highlighting the actual cash position, including the associated risks and remedial actions to be instituted.

As the municipality has the power to levy fees, tariffs and charges, this will result in an ongoing inflow of revenue to support the ongoing delivery of municipal services. Certain key financial ratios, such as liquidity, cost coverage, debtors' collection rates and creditors' payment terms are closely monitored and the necessary corrective actions instituted.

The municipality is not able to settle supplier accounts within 30 days of receipt of the invoice and 30% of trade payables are outstanding for periods exceeding 30 days;

The municipality is based in a remote area in the Northern Cape Province with little economic activity and many community members are classified as indigent consumers of the municipality. As a result the municipality struggles to collect revenue and this result in significant cash flow problems, which cast significant doubt on the municipality's ability to continue as a going concern. The municipality is dependent on national and provincial grants for its continued existence.

Taking the aforementioned into account, management has prepared the Annual financial Statements on the Going - Concern basis.

2015 **2014**

47. Financial Instruments

In accordance with GRAP 104.45 the financial liabilities and assets of the municipality are classified as follows:

<u>Financial Assets</u>	<u>Classification</u>	2015	2014
Investments			
Unlisted Investments	Financial Instruments at fair value	-	-
FNB	Financial Instruments at cost	85 654	80 836
Fixed Deposits - FNB	Financial Instruments at amortised cost	600 000	600 000
Receivables from Exchange Transactions			
Water	Financial Instruments at amortised cost	12 856 348	12 583 899
Sewerage	Financial Instruments at amortised cost	6 859 243	6 369 380
Refuse	Financial Instruments at amortised cost	9 884 859	9 104 185
Other debtors	Financial Instruments at amortised cost	4 730 932	5 393 565
VAT debtors	Financial Instruments at amortised cost	4 920 841	5 811 983
Receivables from Non-Exchange Transactions			
Various controls	Financial Instruments at amortised cost	-	(1 245)
Sundry Debtors	Financial Instruments at amortised cost	1 959 617	1 693 306

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Notes to the Annual Financial Statements**Cash and Cash Equivalents**

Bank Balances	Financial Instruments at amortised cost	319 011	53 726
Call Deposits	Financial Instruments at amortised cost	113 802	1 585 436

Total Financial Assets	42 330 307	43 275 072
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2015	2014
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SUMMARY OF FINANCIAL ASSETS**Financial Instruments at amortised cost:**

Investments	FNB	85 654	80 836
Investments	Fixed Deposits - FNB	600 000	600 000
Receivables from Exchange Trans Water		12 856 348	12 583 899
Receivables from Exchange Trans Sewerage		6 859 243	6 369 380
Receivables from Exchange Trans Refuse		9 884 859	9 104 185
Receivables from Exchange Trans Other debtors		4 730 932	5 393 565
Receivables from Exchange Trans VAT debtors		4 920 841	5 811 983
Receivables from Non-exchange T Various controls		-	(1 245)
Receivables from Non-exchange T Sundry Debtors		1 959 617	1 693 306
Cash and Cash Equivalents	Bank Balances	319 011	53 726
Cash and Cash Equivalents	Call Deposits	113 802	1 585 436

Total Financial Assets	42 330 307	43 275 072
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2015	2014
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Financial Liabilities**Classification****Long-term Liabilities**

DBSA loan	Financial Instruments at amortised cost	532 312	532 312
Capitalised Lease Liability	Financial Instruments at amortised cost	1 405 022	648 148

Trade and Other Payables

Trade Creditors	Financial Instruments at amortised cost	10 295 907	6 708 367
Payments received in advance	Financial Instruments at amortised cost	475 809	475 809
Retentions	Financial Instruments at amortised cost	-	-
Other Creditors	Financial Instruments at amortised cost	3 549 204	3 059 818

16 258 255	11 424 455
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2015	2014
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SUMMARY OF FINANCIAL LIABILITIES**Financial instruments at amortised cost:**

Long-term Liabilities	DBSA loan	532 312	532 312
Long-term Liabilities	Capitalised Lease Liability	1 405 022	648 148
Trade and Other Payables	Trade Creditors	10 295 907	6 708 367
Trade and Other Payables	Payments received in advance	475 809	475 809
Trade and Other Payables	Retentions	-	-
Trade and Other Payables	Other Creditors	3 549 204	3 059 818

Total Financial Liabilities	16 258 255	11 424 455
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APPENDIX A

!Kheis Local Municipality

Annual Financial Statements for the year ending 30 June 2015

Details	Original Loan Amount	Interest Rate	Loan Number	Redeemable	Balance at 30 June 2014	Received during the Period	Redeemed/ Written Off during Period	Balance at 30 June 2015
	R				R	R	R	R
DEVELOPMENT BANK OF SOUTH AFRICA Development Bank of South Africa	3 000 000	5%p/a	61000562 (102358/1)	30/04/2017	-	-	-	-
Total	3 000 000				-	-	-	-
TOTAL EXTERNAL LOANS	3 000 000				-	-	-	-

DBSA:

Original loan capital of R 3 000 000 is repayable monthly in fixed instalments of capital and fixed rate interest. On 30 June 2015, !Kheis Municipality still owes DBSA an amount of R 532 312,22 and this amount has been provided as part of Payables from Exchange Transactions in the Annual Financial Statements. The loan will be redeemed in two installments in the 2015/2016 financial year.

APPENDIX B
IKheis Local Municipality
ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT AS AT 30 JUNE 2015

	Cost				Accumulated Depreciation									
	OpeningBalance Rand	Additions Rand			ClosingBalance Rand	OpeningBalance Rand	rent YearDepreciat Rand							
Infrastructure														
Water Network	22 444 526,00	-	-	-	22 444 526,00	-6 977 399,00	-1 182 527,00	-	-	-	-	-	-8 159 926,00	14 284 600,00
Sewerage Mains & Purification Plant	21 232 414,00	2 436 544,41	-	-	23 668 958,41	-2 878 752,00	-631 150,00	-	-237 068,00	-	-	-	-3 746 970,00	19 921 988,41
Electricity Street & Highmasts	4 678 155,00	-	-	-	4 678 155,00	-2 176 799,00	-362 634,00	-	-	-	-	-	-2 539 433,00	2 138 722,00
Roads	44 210 969,00	14 413 890,09	-	-	58 624 859,09	-27 926 884,00	-4 707 240,00	-	-651 567,22	-	-	-	-33 285 691,22	25 339 167,87
Refuse Disposal Site	1 743 581,00	-	-	-	1 743 581,00	-624 193,00	-103 985,00	-	-	-	-	-	-728 178,00	1 015 403,00
	94 309 645,00	16 850 434,50	-	-	111 160 079,50	-40 584 027,00	-6 987 536,00	-	-888 635,22	-	-	-	-48 460 198,22	62 699 881,28
Community Assets														
Halls	2 886 890,00	-	-	-	2 886 890,00	-1 089 340,00	-195 587,00	-	-	-	-	-	-1 284 927,00	1 601 963,00
Libraries	1 890 383,00	-	-	-	1 890 383,00	-725 247,00	-189 781,00	-	-	-	-	-	-915 028,00	975 355,00
Civic Buildings	1 568 423,00	-	-	-	1 568 423,00	-654 847,00	-109 091,00	-	-	-	-	-	-763 938,00	804 485,00
Recreational Grounds	5 143 278,00	-	-	-	5 143 278,00	-1 059 597,00	-271 939,00	-	-	-	-	-	-1 331 536,00	3 811 742,00
Cemetries	267 932,00	-	-	-	267 932,00	-113 292,00	-18 873,00	-	-	-	-	-	-132 165,00	135 767,00
Parks and Gardens	12 640,00	-	-	-	12 640,00	-5 328,00	-1 330,00	-	-	-	-	-	-6 658,00	5 982,00
	11 769 546,00	-	-	-	11 769 546,00	-3 647 651,00	-786 601,00	-	-	-	-	-	-4 434 252,00	7 335 294,00
Land and Buildings														
Buildings	4 320 956,00	-	-	-	4 320 956,00	-1 945 905,00	-324 169,00	-	-	-	-	-	-2 270 074,00	2 050 882,00
Land	54 276 000,00	-	-	-	54 276 000,00	-	-	-	-	-	-	-	-	54 276 000,00
	58 596 956,00	-	-	-	58 596 956,00	-1 945 905,00	-324 169,00	-	-	-	-	-	-2 270 074,00	56 326 882,00
MAR Database														
Movables - Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	2 714 305,00	87 714,00	-	-	2 802 019,00	-1 860 595,00	-317 111,00	-	-13 762,00	-	-	-	-2 191 468,00	610 551,00
Office Equipment	531 879,00	5 415,00	-42 336,00	-	494 958,00	-325 371,00	-55 757,00	-	-375,00	35 552,00	-	-	-345 951,00	149 007,00
Motor Vehicles	2 771 244,00	1 849 269,00	-	-	4 620 513,00	-1 880 970,00	-332 823,00	-	-188 149,00	-	-	-	-2 401 942,00	2 218 571,00
Other Assets	136 132,37	14 700,00	-2 866,00	-	147 966,37	-81 453,76	-14 025,00	-	-934,00	2 509,00	-	-	-93 903,76	54 062,61
	6 153 560,37	1 957 098,00	-45 202,00	-	8 065 456,37	-4 148 389,76	-719 716,00	-	-203 220,00	38 061,00	-	-	-5 033 264,76	3 032 191,61
Lease hold Assets														
Lease hold Assets	3 426 954,66	3 956 345,19	-3 426 954,66	-	3 956 345,19	-628 275,02	-1 562 799,78	-	-	628 275,02	-	-	-1 562 799,78	2 393 545,41
	3 426 954,66	3 956 345,19	-3 426 954,66	-	3 956 345,19	-628 275,02	-1 562 799,78	-	-	628 275,02	-	-	-1 562 799,78	2 393 545,41
Work-in-progress Assets														
Work-in-progress Assets	18 699 703,50	-18 699 703,50	20 048 360,00	-	20 048 360,00	-	-	-	-	-	-	-	-	20 048 360,00
	18 699 703,50	-18 699 703,50	20 048 360,00	-	20 048 360,00	-	-	-	-	-	-	-	-	20 048 360,00
Grand Total	192 956 365,53	4 064 174,19	16 576 203,34	-	213 596 743,06	-50 954 247,78	-10 380 821,78	-	-1 091 855,22	666 336,02	-	-	-61 760 588,76	151 836 154,30

APPENDIX B
!Kheis Local Municipality
ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT AS AT 30 JUNE 2014

Description	Cost / Revaluation						Accumulated Depreciation / Impairment					Carrying
	Opening Balance	Additions	Disposals	Transfers	Revaluations	Closing Balance	Opening Balance	Disposals	Transfers	Depreciation	Closing Balance	Value
	R	R	R	R	R	R	R	R	R	R	R	R
Land and Buildings												
Land	16 540 000	-	-	-	-	16 540 000					-	16 540 000
Landfill Sites	817 283	-	-	-	-	817 283	(29 719)			(70 369)	(100 088)	717 195
Building	19 897 943	1 298 617	-	-	-	21 196 560	(2 285 443)	-	-	(3 080 185)	(5 365 628)	15 830 932
	37 255 226	1 298 617	-	-	-	38 553 843	(2 315 162)	-	-	(3 150 554)	(5 465 716)	33 088 127
Infrastructure												
Roads	36 678 927	-	-	-	-	36 678 927	(28 223 952)	-	-	(8 367 630)	(36 591 582)	87 345
Electricity Street	7 468 690	-	-	-	-	7 468 690	(589 614)	-	-	(249 459)	(839 073)	6 629 617
Water Network	27 079 070	-	-	-	-	27 079 070	(3 882 037)	-	-	(1 146 284)	(5 028 321)	22 050 749
Sewerage Mains & Purification Plant	18 922 771	8 169 243	-	-	-	27 092 014	(1 499 336)	(1 661 120)	-	(379 183)	(3 539 639)	23 552 375
Refuse Disposal Site	-	-	-	-	-	-	-	-	-	-	-	-
	90 149 458	8 169 243	-	-	-	98 318 701	(34 194 939)	(1 661 120)	-	(10 142 556)	(45 998 615)	52 320 086
Community Assets												
Parks & Gardens	-	2 474 054	-	-	-	2 474 054	(5 481)	-	-	(1 370)	(6 851)	2 467 203
Civic Buildings	732 515	-	-	-	-	732 515	(366 239)	-	-	(91 915)	(458 154)	274 361
Land	-	-	-	-	-	-	(21 215 077)	-	-	(5 303 769)	(26 518 846)	(26 518 846)
Halls	1 995 327	-	-	-	-	1 995 327	(879 593)	-	-	(224 466)	(1 104 059)	891 268
Libraries	43 000	-	-	-	-	43 000	(454 378)	-	-	(155 391)	(609 769)	(566 769)
Recreational Grounds	4 093 274	-	-	-	-	4 093 274	(472 510)	-	-	(119 540)	(592 050)	3 501 224
Water Network	-	-	-	-	-	-	(75 457)	-	-	(18 864)	(94 321)	(94 321)
Cemetaries	258 088	-	-	-	-	258 088	(4 442 467)	-	-	(1 233 272)	(5 675 739)	(5 417 651)
	7 122 204	2 474 054	-	-	-	9 596 258	(27 911 202)	-	-	(7 148 587)	(35 059 789)	(25 463 531)
Other Assets												
Motor Vehicles	2 674 230	879 043	-	-	-	3 553 273	-2 080 946	0	-	(574 484)	(2 655 430)	897 843
Computer Equipment	221 487	26 297	(34 941)	-	-	212 843	(198 141)	34 933	-	(15 111)	(178 319)	34 524
Office Equipment	173 520	-	(21 000)	-	-	152 520	(150 129)	40 969	-	(10 002)	(119 162)	33 358
Other furniture	1 772 257	-	-	-	-	1 772 257	(638 085)	-	-	(90 046)	(728 131)	1 044 126
Work in Progress Assets	-	11 423 852	-	-	-	11 423 852	-	-	-	-	-	11 423 852
Office Equipment - Leased	2 201 523	-	-	-	-	2 201 523	-	-	-	-	-	2 201 523
	7 043 017	12 329 192	(55 941)	-	-	19 316 268	(3 067 301)	75 902,00	-	(689 643)	(3 681 042)	15 635 226,00
Total PPE	141 569 905	24 271 106	(55 941)	-	-	165 785 070	(67 488 604)	(1 585 218)	-	(21 131 340)	(90 205 162)	75 579 908
Intangible Assets												
Computer Software	64 325	67 040	-	-	-	131 365	(56 873)	-	-	-	(56 873)	74 492
Total Intangible Assets	64 325	67 040	-	-	-	131 365	(56 873)	-	-	-	(56 873)	74 492
Total Asset Register	141 634 230	24 338 146	(55 941)	-	-	165 916 435	(67 545 477)	(1 585 218)	-	(21 131 340)	(90 262 035)	75 654 400
Total Property, Plant and Equipment												
Land and Buildings	36 694 917	-	-	-	-	36 694 917	(2 075 761)	-	-	(518 940)	(2 594 701)	34 100 216
Infrastructure Assets	96 426 057	1 604 000	-	-	-	98 030 057	(34 678 865)	-	-	(10 263 537)	(44 942 402)	53 087 655
Community Assets	67 842 621	2 474 054	-	-	-	70 316 675	(27 911 202)	-	-	(7 148 587)	(35 059 789)	35 256 886
Other assets	6 556 401	12 396 232	(55 941)	-	-	18 896 692	(3 124 174)	75 902	-	(689 643)	(3 737 915)	15 158 777
Leased Assets	2 201 523	-	-	-	-	2 201 523	(346 607)	-	-	(125 500)	(472 107)	1 729 416
Total PPE	209 721 519	16 474 286	(55 941)	-	-	226 139 864	(68 136 609)	75 902	-	(18 746 207)	(86 806 914)	139 332 950

2 669 168

APPENDIX C

IKHEIS MUNICIPALITY

SEGMENTAL ANALYSIS OF CAPITAL ASSETS AS AT 30 JUNE 2015

Description	Cost / Revaluation						ed s a	Accumulated Depreciation / Impairment					Carrying Value
	Opening Balance	Additions	Disposals	Transfers	Revaluations	Closing Balance		Opening Balance	Disposals	Additions	Depreciation	Closing Balance	
	R	R	R	R	R	R	R	R	R	R	R	R	R
Executive and Council	58 596 956	-	-	-	-	58 596 956		(1 945 905)	-	-	(324 169)	(2 270 074)	56 326 882
<i>Executive & Council</i>	<i>58 596 956</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>58 596 956</i>		<i>(1 945 905)</i>	<i>-</i>	<i>-</i>	<i>(324 169)</i>	<i>(2 270 074)</i>	<i>56 326 882</i>
Finance & Admin	29 373 031	5 913 443	(3 472 157)	-	-	31 814 317		(14 444 293)	666 336	(203 220)	(5 072 109)	(19 053 286)	12 761 031
<i>Finance and Administration</i>	<i>29 373 031</i>	<i>5 913 443</i>	<i>(3 472 157)</i>			<i>31 814 317</i>		<i>(14 444 293)</i>	<i>666 336</i>	<i>(203 220)</i>	<i>(5 072 109)</i>	<i>(19 053 286)</i>	<i>12 761 031</i>
Waste Water Management/Sewer	22 975 995	2 436 544	-	-	-	25 412 539		(3 502 945)	-	(237 068)	(735 135)	(4 475 148)	20 937 391
<i>Sewerage Mains</i>	<i>22 975 995</i>	<i>2 436 544</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>25 412 539</i>		<i>(3 502 945)</i>	<i>-</i>	<i>(237 068)</i>	<i>(735 135)</i>	<i>(4 475 148)</i>	<i>20 937 391</i>
Water Network	41 144 230	(18 699 704)	20 048 360	-	-	42 492 886		(6 977 399)	-	(1 954 702)	(1 182 527)	(8 159 926)	34 332 960
<i>Water Network</i>	<i>41 144 230</i>	<i>(18 699 704)</i>	<i>20 048 360</i>	<i>-</i>	<i>-</i>	<i>42 492 886</i>		<i>(6 977 399)</i>	<i>-</i>	<i>-</i>	<i>(1 182 527)</i>	<i>(8 159 926)</i>	<i>34 332 960</i>
Electricity Network	4 678 155	-	-	-	-	4 678 155		(2 176 799)	-	(1 303 134)	(362 634)	(2 539 433)	2 138 722
<i>Electricity Network</i>	<i>4 678 155</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>4 678 155</i>		<i>(2 176 799)</i>	<i>-</i>	<i>-</i>	<i>(362 634)</i>	<i>(2 539 433)</i>	<i>2 138 722</i>
Roads transport	44 210 969	14 413 890	-	-	-	58 624 859		(27 926 884)	-	(651 567)	(4 707 240)	(33 285 691)	25 339 168
<i>Roads</i>	<i>44 210 969</i>	<i>14 413 890</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>58 624 859</i>		<i>(27 926 884)</i>	<i>-</i>	<i>(651 567)</i>	<i>(4 707 240)</i>	<i>(33 285 691)</i>	<i>25 339 168</i>
Total	200 979 335	4 064 174	(3 472 157)	-	-	221 619 713		(56 974 225)	666 336	(1 091 855)	(12 383 814)	(69 783 558)	151 836 155

APPENDIX D

!KHEIS MUNICIPALITY

SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2015

2014 Actual Income	2014 Actual Expenditure	2014 Surplus/ (Deficit)	Description	2015 Actual Income	2015 Actual Expenditure	2015 Surplus/ (Deficit)
R	R	R		R	R	R
48 066 505	58 310 993	-10 244 488	Municipal Owned	55 771 138	52 363 901	3 407 237
29 523 193	47 110 250	(17 587 057)	Executive and Council	4 325 050	3 491 971	833 080
9 961 756	3 459 623	6 502 133	Finance & Admin	39 085 979	26 314 372	12 771 607
-	-	-	Public Works	1 000 000	6 918 912	(5 918 912)
3 894 994	2 994 851	900 143	Waste Water Management	4 473 719	2 796 865	1 676 854
4 476 913	4 746 269	(269 356)	Water/Electricity	6 724 328	12 841 782	(6 117 454)
209 649	-	209 649	Road Transport	162 063	-	162 063
-	-	-		-	-	-
48 066 505	58 310 993	(10 244 488)	Sub-Total	55 771 138	52 363 901	3 407 237
			Revenue Foregone			(66 710)
48 066 505	58 310 993	(10 244 488)	Total	55 771 138	52 363 901	3 340 527

APPENDIX E (1)
IKHEIS MUNICIPALITY
ACTUAL versus BUDGET (REVENUE AND EXPENDITURE)

	Actual 2015 R	Budget 2015 R	Explanation of significant variances greater than 10% versus budget
REVENUE			
Sale of goods	70 802		
Service Charges	8 620 679	8 410 807	
Rental of Facilities and equipment	541 218	74 173	
Licenses and permits	162 238	361 160	
Debt impairment gain	-	-	
Other income	391 800	273 485	
Interest Earned - External Investments	156 198	60 000	
Interest Earned - Outstanding Debtors	-	-	
Property rates	3 806 794	3 385 173	
Government grants & subsidies	42 021 408	43 975 957	
Total Revenue	55 771 139	56 540 756	
EXPENDITURE			
Employee Related Costs	15 361 357	18 846 818	
Remuneration of Councillors	2 006 410	2 116 859	
Depreciation and Amortisation	11 472 677	10 282 199	
Debt Impairment	8 674 684	4 926 000	
Repairs and Maintenance	485 677	1 976 411	
Finance Costs	491 105	650 000	
Free basic services		1 904 814	
Bulk Purchases	942 521	960 000	
Grants and Subsidies Paid	3 909 871		
General Expenses	9 019 598	14 894 650	
Loss on Disposal of Property, Plant and Equipment			
Total Expenditure	52 363 902	56 557 751	
SURPLUS / (DEFICIT) FOR THE YEAR	3 407 237	(16 995)	
OTHER REVENUE / EXPENDITURE INCURRED			
Gain on Disposal of Property, Plant and Equipment	(66 710)		
SURPLUS / (DEFICIT) FOR THE YEAR	3 340 527	(16 995)	

APPENDIX E (2)

IKHEIS MUNICIPALITY

BUDGET ANALYSIS OF CAPITAL EXPENDITURE AS AT 30 JUNE 2015

	Additions	Budget	Variances	Variances	Explanation of significant variances greater than 10% versus budget
	2015 R	2015 R	2015 R	2015 %	
MUNICIPALITY					
Executive and Council	-	-	-	0%	
Finance and Admin	-	-	-	0%	
Public Works	-	6 317 903	(6 317 903)	0%	
Comm. & Social/Libraries and archives	-	1 000 000	(1 000 000)	0%	
Housing	-	-	-	0%	
Public Safety/Police	-	-	-	0%	
Sport and Recreation	-	-	-	0%	
Refuse removal	-	-	-	0%	
Waste Water Management/Sewerage	-	4 516 096	(4 516 096)	0%	
Road Transport/Roads	-	-	-	0%	
Water/Water Distribution	-	7 726 000	(7 726 000)	0%	
Electricity/Electricity Distribution	-	-	-	0%	
Other/Air transport	-	-	-	0%	
Total Capital Expenditure	-	19 559 999	(19 559 999)	-	

APPENDIX F
!KHEIS MUNICIPALITY
DISCLOSURE OF GRANTS AND SUBSIDIES IN TERMS OF SECTION 123 OF MFMA, 56 OF 2003

Name of Grant	Name of Organ of State or Municipal Entity	Quarterly Receipts						Quarterly Expenditure					Grants and Subsidies Delayed / Withheld					AGRE E WITH FILE	Compl iance to Reven
		June/ rol over amount	Sept	Dec	March	June	Total	Sept	Dec	March	June	Total	Sept	Dec	March	June	TOTAL	Yes / No	
COGHSTA WATER RETICULATION	COGHSTA - Provincial	-	-	4 713 438,54	1 912 741,20	-	6 626 179,74	-	5 373 319,94	1 921 740,89	503 424,00	7 798 484,83	0	-659 881	-9 000	-503 424	-1 172 305	N/A	Yes
Financial Management Grant	National Treasury	-	1 800 000,00	-	-	-	1 800 000,00	264 538,21	813 114,96	358 750,88	363 595,96	1 800 000,01	1 535 462	813 115	-358 751	-363 596	-0	N/A	Yes
Municipal Systems Improvement Grant	COGHSTA - National	-	934 000,00	-	-	-	934 000,00	390 043,89	126 460,01	40 710,00	376 786,10	934 000,00	543 956	126 460	-40 710	-376 786	0	N/A	Yes
Library Grant	Sports, Acts & Culture	-	-	290 000,00	290 000,00	-	580 000,00	93 208,06	111 903,94	115 936,49	193 824,62	514 873,11	-93 208	401 904	174 064	-193 825	65 127	N/A	Yes
Municipal Infrastructure Grant	COGHSTA - National	634,07	3 834 000,00	3 000 000,00	4 000 000,00	-	10 834 634,07	4 170 197,25	2 822 374,54	1 018 837,65	2 168 508,00	10 179 917,44	-336 197	5 822 375	2 981 162	-2 168 508	654 717	N/A	Yes
DWA ACIP Funds	DWA	-	1 264 800,00	1 312 049,99	-	-	2 576 849,99	1 264 800,00	1 312 049,99	-	-	2 576 849,99	0	0	0	0	0	N/A	Yes
EPWP Incentive Grant	DPWRT - Provincial	-	400 000,00	300 000,00	300 000,00	-	1 000 000,00	219 676,00	238 593,60	267 681,00	274 050,00	1 000 000,60	180 324	538 594	32 319	-274 050	-1	N/A	Yes
Conditional Grant - Dept Housing (Houses)	COGHSTA - Provincial	-	-	1 303 534,91	389 098,80	-	1 692 633,71	-	843 600,00	432 115,54	-	1 275 715,54	0	2 147 135	-43 017	0	416 918	N/A	Yes
Lotto	Sports	131 723,91	-	-	-	-	131 723,91	-78 810,45	62 514,30	-	-	141 324,75	-78 810	62 514	0	0	-9 601		
Total Grants and Subsidies Received		132 357,98	8 232 800,00	10 919 023,44	6 891 840,00	-	26 176 021,42	6 481 273,86	11 703 931,28	4 155 772,45	3 880 188,68	26 221 166,27	1 751 526,14	-784 907,84	2 736 067,55	-45 144,85			
(*) Did your municipality comply with the grant conditions in terms of "Grant Framework" in the latest Division of Revenue Act?																			

PERS
ENT
SPEN
118
100
100
89
94
100
100
75
107

APPENDIX G(1)

IKheis Municipality

BUDGETED FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE BY STANDARD CLASSIFICATION) FOR THE YEAR ENDED JUNE 2015

Description	2014/15											2013/12			
	Original Total Budget	Budget Adjustments	Final Adjustments Budget	Shifting of Funds	Virement	Final Budget	Actual Outcome	Unauthorised Expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported Unauthorised Expenditure	Expenditure authorised i.t.o. Sect 32	Balance to be Recovered	Restated Audited Outcome
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
REVENUE - STANDARD															
Governance and Administration:															
Executive and Council	-	-	-	-	-	-	4 325 050	-	4 325 050	-	-				-
Budget and Treasury Office	37 617 423	-	37 617 423	-	-	37 617 423	38 374 255	-	756 832	102	102				-
Corporate Services	3 164 547	-	3 164 547	-	-	3 164 547	711 724	-	(2 452 823)	22	22				-
Community and Public Safety:															
Community and Social Services	2 121 605	1 202 977	3 324 582	-	-	3 324 582	1 000 000	-	(2 324 582)	30	47				-
Sport and Recreation	-	-	-	-	-	-	-	-	-	-	-				-
Public Safety	-	-	-	-	-	-	-	-	-	-	-				-
Housing	-	-	-	-	-	-	-	-	-	-	-				-
Health	-	-	-	-	-	-	-	-	-	-	-				-
Economic and Environmental Services:															
Planning and Development	-	-	-	-	-	-	-	-	-	-	-				-
Road Transport	934 446	-	934 446	-	-	934 446	-	-	(934 446)	0	-				-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-				-
Trading Services:															
Electricity	-	-	-	-	-	-	-	-	-	-	-				-
Water	7 503 443	-	7 503 443	-	-	7 503 443	6 724 328	-	(779 116)	90	90				-
Waste Water Management	2 540 594	-	2 540 594	-	-	2 540 594	-	-	(2 540 594)	-	-				-
Waste Management	2 297 572	-	2 297 572	-	-	2 297 572	4 473 719	-	2 176 147	195	195				-
Other:															
Licence	-	-	-	-	-	-	162 063	-	162 063	0	-				-
Intergovernmental & Special Projects	-	-	-	-	-	-	-	-	-	-	-				-
Total Revenue - Standard	56 179 631	1 202 977	57 382 608	-	-	57 382 608	55 771 138	-	(1 611 470)	97	99	-	-	-	-
EXPENDITURE - STANDARD															
Governance and Administration:															
Executive and Council	9 224 693	293 995	9 518 688	-	-	9 518 688	3 494 564	-	(6 024 125)	37	38				
Budget and Treasury Office	18 019 367	3 556 010	21 575 376	-	-	21 575 376	21 761 704	-	186 328	101	121				
Corporate Services	5 717 926	-	5 717 926	-	-	5 717 926	4 552 668	-	(1 165 258)	80	80				
Community and Public Safety:															
Community and Social Services	1 580 125	(740 568)	839 557	-	-	839 557	1 155 984	-	316 427	138	73				
Sport and Recreation	-	-	-	-	-	-	-	-	-	-	-				
Public Safety	-	-	-	-	-	-	-	-	-	-	-				
Housing	-	-	-	-	-	-	-	-	-	-	-				
Health	-	-	-	-	-	-	-	-	-	-	-				
Economic and Environmental Services:															
Planning and Development	1 741 889	-	1 741 889	-	-	1 741 889	1 182 305	-	(559 585)	68	68				
Road Transport	6 123 942	-	6 123 942	-	-	6 123 942	4 580 624	-	(1 543 318)	75	75				
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-				
Trading Services:															
Electricity	-	-	-	-	-	-	-	-	-	-	-				
Water	7 749 231	(1 562 227)	6 187 004	-	-	6 187 004	12 835 743	-	6 648 739	207	166				
Waste Water Management	6 001 220	(306 001)	5 695 219	-	-	6 001 220	2 800 311	-	(3 200 909)	47	47				
Waste Management	-	-	-	-	-	-	-	-	-	-	-				
Other:															
License	-	-	-	-	-	-	-	-	-	-	-				
Intergovernmental & Special Projects	-	-	-	-	-	-	-	-	-	-	-				
Total Expenditure - Standard	56 158 393	1 241 209	57 399 603	-	-	57 705 603	52 363 901	-	(5 341 702)	91	93	-	-	-	-
Surplus/(Deficit) for the year	21 238	(38 232)	(16 995)	-	-	(322 995)	3 407 237	-	3 730 232	-	16 043	-	-	-	-

APPENDIX G(2)
!Kheis Municipality

RECONCILIATION OF BUDGETED FINANCIAL PERFORMANCE BY MUNICIPAL VOTE FOR THE YEAR ENDED 30 JUNE 2015

Description	2014/15											2013/14			
	Original Total Budget	Budget Adjustments	Final Adjustments Budget	Shifting of Funds	Virement	Final Budget	Actual Outcome	Unauthorised Expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported Unauthorised Expenditure	Expenditure authorised o. Sect	Balance to be recovered	Restated Audited Outcome
REVENUE BY VOTE	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Vote 1 - Executive and council	-	-	-	-	-	-	4 325 050	-	4 325 050	0.00	0.00				-
Vote 2 - Financial & Administrative	45 468 926	1 202 977	46 671 903	-	-	46 671 903	39 085 979	-	(7 585 925)	83,75	85,96				-
Vote 3 - Public Work	937 095	-	937 095	-	-	937 095	1 162 063	224 968	224 968	124,01	124,01	-			-
Vote 4 - Refuse	4 838 166	-	4 838 166	-	-	4 838 166	4 473 719	-	(364 447)	92,47	92,47				-
Vote 5 - Water	4 935 443	-	4 935 443	-	-	4 935 443	6 724 328	1 788 884	1 788 884	136,25	136,25				-
Total Revenue by Vote	56 179 631	1 202 977	57 382 608	-	-	57 382 608	55 771 138	2 013 852	(1 611 469)	97,19	99,27	-	-	-	-
EXPENDITURE BY VOTE															
Vote 1 - Executive and council	9 224 693	293 995	9 518 688	-	-	9 518 688	3 494 564	-	(6 024 125)	36,71	37,88				-
Vote 2 - Financial & Administrative	23 737 293	3 556 010	27 293 303	-	-	27 293 303	26 314 372	-	(978 931)	96,41	110,86	-	-	-	-
Vote 3 - Public Work	9 445 956	(740 568)	8 705 388	-	-	8 705 388	6 918 912	-	(1 786 476)	79,48	73,25				-
Vote 4 - Refuse	6 001 220	(306 001)	5 695 219	-	-	5 695 219	2 800 311	-	(2 894 909)	49,17	46,66				-
Vote 5 - Water	7 749 231	(1 562 227)	6 187 004	-	-	6 187 004	12 835 743	6 648 739	6 648 739	207,46	165,64	-			-
Total Expenditure by Vote	56 158 393	1 241 209	57 399 603	-	-	57 399 603	52 363 901	6 648 739	(5 035 701)	91,23	93,24	-	-	-	-
Surplus/(Deficit) for the year	21 237	(38 232)	(16 995)	-	-	(16 995)	3 407 237	(4 634 887)	3 424 232	0.00	16 043,78	-	-	-	-
														#REF!	

APPENDIX G(3)
!Kheis Municipality
RECONCILIATION OF BUDGETED FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2015

Description	2014/15											2012/13			
	Original Total	Budget	Final Adjustments	Shifting of	Virement	Final	Actual	Unauthorised	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported	Expenditure	Balance to be	Restated
	Budget	Adjustments	Budget	Funds		Budget	Outcome	Expenditure				Expenditure	o. Sect	recovere	Outcome
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Revenue by Source															
Property Rates	3 164 547	220 626	3 385 173	-	-	3 385 173	3 806 794	-	421 621	112,45	120,30	-	-	-	-
Property Rates - Penalties & Collec	165 848	(165 848)	-	-	-	-	-	-	-	0.00	0.00	-	-	-	-
Service Charges - Electricity	-	-	-	-	-	-	-	-	-	0.00	0.00	-	-	-	-
Service Charges - Water	4 089 209	(25 308)	4 063 901	-	-	4 063 901	4 147 478	-	83 576	102,06	101,42	-	-	-	-
Service Charges - Sanitation	1 679 375	77 618	1 756 993	-	-	1 756 993	1 897 672	-	140 679	108,01	113,00	-	-	-	-
Service Charges - Refuse	2 297 572	292 341	2 589 913	-	-	2 589 913	2 575 530	-	(14 383)	99,44	112,10	-	-	-	-
Service Charges - Other	-	-	-	-	-	-	-	-	-	0.00	0.00	-	-	-	-
Rental of Facilities and Equipment	514 436	(440 263)	74 173	-	-	74 173	541 218	-	467 045	729,67	105,21	-	-	-	-
Interest Earned - External Investm	41 453	18 547	60 000	-	-	60 000	156 198	-	96 198	260,33	376,81	-	-	-	-
Interest Earned - Outstanding Deb	1 707 453	(1 707 453)	-	-	-	-	-	-	-	0.00	0.00	-	-	-	-
Dividends Received	-	-	-	-	-	-	-	-	-	0.00	0.00	-	-	-	-
Fines	13 966	-	13 966	-	-	13 966	-	-	(13 966)	0.00	0.00	-	-	-	-
Licences and Permits	-	361 160	361 160	-	-	361 160	162 238	-	(198 922)	44,92	0.00	-	-	-	-
Agency Services	-	-	-	-	-	-	-	-	-	0.00	0.00	-	-	-	-
Transfers Recognised - Operationa	21 277 000	1 000 600	22 277 600	-	-	22 277 600	20 408 432	-	(1 869 168)	91,61	95,92	-	-	-	-
Other Revenue	738 292	(478 773)	259 519	-	-	259 519	462 603	-	203 083	178,25	62,66	-	-	-	-
Gains on Disposal of PPE	-	-	-	-	-	-	-	-	-	0.00	0.00	-	-	-	-
Total Revenue (excluding Capital)	35 689 152	(846 753)	34 842 399	-	-	34 842 399	34 158 163	-	(684 236)	98,04	95,71	-	-	-	-
Expenditure															
Employee Related Costs	18 873 277	(26 459)	18 846 818	-	-	18 846 818	15 361 357	-	(3 485 460)	81,51	81,39	-	-	-	-
Remuneration of Councillors	2 036 859	80 000	2 116 859	-	-	2 116 859	2 006 410	-	(110 449)	94,78	98,51	-	-	-	-
Debt Impairment	4 926 000	-	4 926 000	-	-	4 926 000	8 674 684	3 748 684	3 748 684	176,10	176,10	-	-	-	-
Depreciation and Asset Impairmen	10 282 199	-	10 282 199	-	-	10 282 199	11 472 677	1 190 478	1 190 478	111,58	111,58	-	-	-	-
Finance Charges	581 042	68 958	650 000	-	-	650 000	491 105	-	(158 895)	75,55	84,52	-	-	-	-
Bulk Purchases	899 267	60 733	960 000	-	-	960 000	942 521	-	(17 479)	98,18	104,81	-	-	-	-
Other Materials	3 063 397	(1 086 986)	1 976 411	-	-	1 976 411	485 677	-	(1 490 733)	24,57	15,85	-	-	-	-
Contracted Services	-	-	-	-	-	-	-	-	-	0.00	0.00	-	-	-	-
Transfers and Grants	1 904 814	-	1 904 814	-	-	1 904 814	3 909 871	2 005 058	2 005 058	205,26	205,26	-	-	-	-
Other Expenditure	13 591 539	1 303 111	14 894 650	-	-	14 894 650	9 019 598	-	(5 875 052)	60,56	66,36	-	-	-	-
Loss on Disposal of PPE	-	-	-	-	-	-	66 710	66 710	66 710	0.00	0.00	-	-	-	-
Total Expenditure	56 158 394	399 357	56 557 751	-	-	56 557 751	52 430 611	7 010 929	(4 127 139)	92,70	93,36	-	-	-	-
Surplus/(Deficit)	(20 469 242)	(1 246 110)	(21 715 352)	-	-	(21 715 352)	(18 272 449)	(7 010 929)	3 442 903	0.00	0.00	-	-	-	-
Transfers Recognised - Capital	19 559 999	2 138 358	21 698 357	-	-	21 698 357	21 612 976	-	(85 381)	99,61	110,50	-	-	-	-
Contributions Recognised - Capital	-	-	-	-	-	-	-	-	-	0.00	0.00	-	-	-	-
Contributed Assets	-	-	-	-	-	-	-	-	-	0.00	0.00	-	-	-	-
Surplus/(Deficit) after Capital	(909 243)	892 248	(16 995)	-	-	(16 995)	3 340 527	(7 010 929)	3 357 522	0.00	0.00	-	-	-	-
Surplus / (Deficit) from Discontin	-	-	-	-	-	-	-	-	-	0.00	0.00	-	-	-	-
Share of Surplus/(Deficit) of Associ	-	-	-	-	-	-	-	-	-	0.00	0.00	-	-	-	-
Surplus/(Deficit) for the Year	(909 243)	892 248	(16 995)	-	-	(16 995)	3 340 527	(7 010 929)	3 357 522	-	-	-	-	-	-

APPENDIX G(4)
IKheis Municipality
RECONCILIATION OF BUDGETED CAPITAL EXPENDITURE FOR THE YEAR ENDED JUNE 2015

Description	2014/15											2013/14			
	Original Total Budget	Budget Adjustments	Final Adjustments Budget	Shifting of Funds	Virement	Final Budget	Actual Outcome	Unauthorised Expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised t.o. Sect 3	Balance to be Recovered	Restated Audited Outcome
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
CAPITAL EXPENDITURE - VOTE															
Multi-year Expenditure															
Vote 1 - Executive and council	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Vote 2 - Financial & Administration	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Vote 3 - Public Work	6 317 903	-	6 317 903	-	-	6 317 903	6 277 326	-	(40 577)	99,36	99,36	-	-	-	-
Vote 4 - Refuse	4 516 096	-	4 516 096	-	-	4 516 096	4 528 008	-	11 912	100,26	100,26	-	-	-	-
Vote 5 - Water	7 726 000	2 760 001	10 486 001	-	-	10 486 001	10 514 666	-	28 665	100,27	136,09	-	-	-	-
Total Capital Expenditure - Multi-year	18 559 999	2 760 001	21 320 000	-	-	21 320 000	21 320 000	-	0	100,00	114,87	-	-	-	-
Single-year Expenditure															
Vote 1 - Executive and council	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Vote 2 - Financial & Administration	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Vote 3 - Public Work	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Vote 4 - Refuse	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Vote 5 - Water	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Total Capital Expenditure - Single-year	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Total Capital Expenditure - Vote	18 559 999	2 760 001	21 320 000	-	-	21 320 000	21 320 000	-	0	100,00	114,87	-	-	-	-
CAPITAL EXPENDITURE - STANDARD															
Governance and Administration:															
Executive and council	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Budget and treasury office	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Community and Public Safety:															
Community and social services	6 317 903	-	6 317 903	-	-	6 317 903	6 277 326	-	(40 577)	99,36	99,36	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Economic and Environmental Services:															
Planning and development	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Road transport	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Trading Services:															
Electricity	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Water	7 726 000	2 760 001	10 486 001	-	-	10 486 001	10 514 666	28 665	28 665	100,27	136,09	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	4 516 096	-	4 516 096	-	-	4 516 096	4 528 008	11 912	11 912	100,26	100,26	-	-	-	-
Other:															
Other	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Total Capital Expenditure - Standard	18 559 999	2 760 001	21 320 000	-	-	21 320 000	21 320 000	40 578	0	100,00	114,87	-	-	-	-
FUNDED BY:															
National Government	19 560 000	1 760 000	21 320 000	-	-	21 320 000	21 730 298	410 298	410 298	101,92	111,10	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Other Transfers and Grants	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Transfers Recognised - Capital	19 560 000	1 760 000	21 320 000	-	-	21 320 000	21 730 298	410 298	410 298	101,92	111,10	-	-	-	-
Public Contributions & Donations	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Internally Generated Funds	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Total Capital Funding	19 560 000	1 760 000	21 320 000	-	-	21 320 000	21 730 298	410 298	410 298	101,92	111,10	-	-	-	-

APPENDIX G(5)
Kheis Municipality
RECONCILIATION OF BUDGETED CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2015

Description	2014/2015								2013/2014
	Original Total Budget	Budget Adjustments	Final Adjustments Budget	Final Budget	Actual Outcome	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Audited Outcome
	R	R	R	R	R	R	R	R	R
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and Other	4 657 227,00	4 657 227	-	4 657 227	2 813 494	(1 843 733)	60,41	60,41	-
Government - Operating	19 771 000,00	21 896 000	-	21 896 000	37 276 921				-
Government - Capital	14 168 000,00	14 168 000	-	14 168 000	-	(14 168 000)	0.00	0.00	-
Interest	1 193 930,00	1 193 930	-	1 193 930	140 376	(1 053 554)	11,76	11,76	-
Dividends	-	-	-	-	-	-	0.00	0.00	-
Payments									
Employee costs									
Suppliers and Employees	-26 800 673,00	(26 800 673)	-	(26 800 673)	(23 761 519)	3 039 154	0.00	0.00	-
Finance Charges	-203 593,00	(203 593)	-	(203 593)	(319 608)	(116 015)	0.00	0.00	-
Other payments				-	(1 599 041)				
Other cash items					(1 364 366)				
Transfers and Grants	-	-	-	-	-	-	0.00	0.00	-
NET CASH FROM / (USED) OPERATING ACTIVITIES	12 785 891	14 910 891	-	14 910 891	13 186 257	(14 142 148)	88,43	103,13	-
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on sale of PPE	382 058	382 058	-	382 058		(382 058)	0.00	0.00	-
Purchase of PPE	-	-	-	-	(12 251 400)	(12 251 400)	0.00	0.00	-
Purchase of Intangible Assets	-	-	-	-	(38 824)				-
Decrease / (Increase) in Non-current Investments	-	-	-	-	-	-	0.00	0.00	-
Payments									
Capital Assets	-14 168 000,00	(14 168 000)	-	(14 168 000)	-	14 168 000	0.00	0.00	-
NET CASH FROM / (USED) INVESTING ACTIVITIES	(13 785 942)	(13 785 942)	-	(13 785 942)	(12 290 224)	1 534 542	0.00	0.00	-
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Repayment of borrowings	(520 000)	(520 000)	-	(520 000)	(338 863)	181 137	0.00	0.00	-
Increase/decrease in consumer deposits	7 123	7 123		7 123	-				
Finance lease payments					(574 528)				
New Loans raised	-	-	-	-	-	-	0.00	0.00	-
Payments									
Loans repaid	-	-	-	-	-	-	0.00	0.00	-
NET CASH FROM / (USED) FINANCING ACTIVITIES	(512 877)	(512 877)	-	(512 877)	(913 391)	181 137	0.00	0.00	-
NET INCREASE / (DECREASE) IN CASH HELD	(1 000 051)	1 124 949		(1 000 051)					
Cash / Cash Equivalents at the Year begin:	1 513 017	(611 983)		(611 983)	(17 358)	629 341	0.00	0.00	-
Cash / Cash Equivalents at the Year end:	4 465 000	4 465 000		4 465 000	1 658 186	(2 806 814)	37,14	37,14	-
	2 951 983	5 076 983		5 076 983	1 640 828	(3 436 155)	32,32	55,58	-

Vote nu	G/L Amount	Difference
4 1056 400 00	119 616 046,00	-25 306 401,00
4 1056 110 00	-50 565 508,00	9 981 481,00
4 1056 150 00	70 651 760,00	-58 882 214,00
4 1056 255 00	-40 912 709,00	37 265 058,00
4 1056 301 00	36 694 917,00	101 829 283,00
4 1056 700 00	-3 150 776,00	1 204 871,00
4 1056 310 00	285 544,47	2 428 760,53
4 1056 315 00	-184 664,00	-1 675 931,00
4 1056 320 00	230 515,98	301 363,02
4 1056 325 00	-129 164,00	-196 207,00
4 1056 250 00	6 000 614,53	-3 229 370,53
4 1056 305 00	-3 388 593,00	1 507 623,00
4 1056 550 00	1 774 799,00	6 384 303,00
4 1056 345 00	-818 177,00	-5 283 254,00
4 1056 340 00	3 426 954,66	-
4 1056 950 00	-628 275,02	-
4 1056 350 00	-	18 699 703,50

85 029 068,52

85 029 068,52

-

	Dt	Kt
3 1085 800 01	40 398,50	
3 1036 001 01		40 398,50
Salaris kontrole regstelling		
3 1036 001 01	73 129,57	
4 1050 100 00		73 129,57
Thumelo Youth Farm Afgeskryf		
3 1036 001 01	26 593,54	
Diverse debiteure afgeskryf		26 593,54
3 1036 001 01	249 978,85	
3 1075 607 00		249 978,85
SARS debiteur - SDL afgeskryf		

3 1036 001 01	282 197,67	
3 9000 291 00		282 197,67
Uitmeet van erwe reggestel		
3 1036 001 01	234 560,86	
3 1075 606 01		234 560,86
BTW regstelling		

AFS Adjustments

3 1036 001 00	2 002 992,39	
4 1056 345 00 Other Assets - depreciati	6 019 977,24	
4 1056 550 00 Other Assets		8 022 969,63
Ex. 37 - Wheelbarrow correction		
3 1036 001 00	79 927 244,00	
4 1056 301 00		79 927 244,00
Ex. 42 - Land valued at valuation roll cost		

Mw

Item : 120 CAPITAL LEASE LIABILITY

3 1030 120 00	Balans oorgebring	-	-1 180 460,43		-1 180 460,43	
3 1030 120 01	Ontvang (Received)	-	-872 710,08		-872 710,08	
3 1030 120 02	Afgelos(Redeemed)	-	1 180 460,43	-532 312,22	648 148,21	
3 1030 120 03	Kort termyn gedeelte van lang	-			-	
Item Tota	I:	-			-1 405 022,30	-872 710,08

Metropolitan Area : 10 !KHEIS
 Type of Account : 3 Grootboek Laste
 Fund : 1 BELASTING EN ALGEMEEN
 Main Vote : 1036 SURPLUSS APPRO
 Item : 1 UNAPPROPRIATED SURPLUS/DEF

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		Amended Budget To date	Act.Exp/Inc To date		Total Exp/Income	
3 1036 001 00	Balans oorgebring	-	-138 873 147,57		-138 873 147,57	
3 1036 001 01	Net surplus vir die jaar	-			-	
3 1036 001 02	Transfers to AFF	-			-	
3 1036 001 03	Trf na Versekering Reserwe	-			-	
3 1036 001 04	Tfr na Behuising Reserwe	-			-	
3 1036 001 05	Tfr - Waardervermindering	-			-	
3 1036 001 06	Kapitale skenkings - PPE	-			-	
3 1036 001 07	Bydraes/skenkings PPE	-			-	
3 1036 001 08	Vorige jaar regstellings	-			-	
3 1036 001 09	Ander	-			-	
Item Tota	I:	-			-138 873 147,57	-220 803 383,96

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Item	:	224 EPWP PROJEK GEBOU OPGRADEE	R		
3 1051 224 00		Saldo Oorgebring	-	422,54	422,54
3 1051 224 01		Transaksies Hierdie Jaar	-		-
3 1051 224 02		JAARLIKSE TRANSAKSIE 2	-		-
3 1051 224 03		TYDELIK VIR KRED FOUTE	-		-
3 1051 224 07		AFSKRYF VAN OU DORPE OORGEDRA	-		-
3 1051 224 16		INKOMSTE	-		-
3 1051 224 99		ELDERS GEDEBITEER	-		-
Item Tota	I:		-	422,54	422,54
Item	:	706 DIVERSE DEBITEURE			
3 1051 706 00		Saldo Oorgebring	-	7 599,91	7 599,91
3 1051 706 01		Transaksies Hierdie Jaar	-		-
3 1051 706 16		INKOMSTE	-	8 168,58	8 168,58
3 1051 706 99		ELDERS GEDEBITEER	-		-
Item Tota	I:		-	15 768,49	15 768,49
Item	:	892 AFWAG ONBEKENDE DEPOSITO'S			
3 1051 892 00		Saldo Oorgebring	-	-255 303,88	-255 303,88
3 1051 892 01		Transaksies Hierdie Jaar	-		-
3 1051 892 16		INKOMSTE	-	-191 756,57	-191 756,57
3 1051 892 99		ELDERS GEDEBITEER	-		-

Item Tota	I:	-			-447 060,45	-447 060,45
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Item	:	893 Behuisings(Topline)
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3 1051 893 00	Saldo Oorgebring	-	839 304,03		839 304,03
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3 1051 893 01	Transaksies Hierdie Jaar	-	1 119 048,72	719 661,27	1 838 709,99
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3 1051 893 16	INKOMSTE	-	-1 692 633,71	-	-1 692 633,71
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3 1051 893 99	ELDERS GEDEBITEER	-			-
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Item Tota	I:	-			985 380,31	265 719,04
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Metropolitan Area	:	10 !KHEIS	
Type of Account	:	3 Grootboek Laste	
Fund	:	1 BELASTING EN ALGEMEEN	
Main Vote	:	1051 KONTROLE REKENING AFWAGTIN	G
Item	:	896 DWAF FONDSE WATER	

Amended Budget To date	Act.Exp/Inc To date	Total Exp/Income
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3 1051 896 00	Saldo Oorgebring	-	-27 430,68		-27 430,68
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3 1051 896 01	Transaksies Hierdie Jaar	-			-
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3 1051 896 16	INKOMSTE	-			-
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3 1051 896 99	ELDERS GEDEBITEER	-			-
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Item Tota	I:	-			-27 430,68	-27 430,68
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Item	:	901 Ongespandeerde Fondse
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3 1051 901 00	Saldo Oorgebring	-	-365 714,92		-365 714,92
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3 1051 901 01	Transaksies Hierdie Jaar	-	365 714,92		365 714,92
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3 1051 901 16	INKOMSTE	-			-
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3 1051 901 99	ELDERS GEDEBITEER	-	-		
Item Tota	I:	-	-	-	
Item	: 909 Ongemagtigde Uitgawes				
3 1051 909 00	Saldo Oorgebring	-	429 322,68	429 322,68	
3 1051 909 01	Transaksies Hierdie Jaar	-	28 101,44	28 101,44	
3 1051 909 16	INKOMSTE	-		-	
3 1051 909 99	ELDERS GEDEBITEER	-		-	
Item Tota	I:	-		457 424,12	457 424,12

Metropolitan Area : 10 !KHEIS
Type of Account : 3 Grootboek Laste
Fund : 1 BELASTING EN ALGEMEEN
Main Vote : 1053 DIVERSE VERHALINGS
Item : 724 VERBRUIKERSDEPOSITO'S

		Amended Budget To date	Act.Exp/Inc To date	Total Exp/Income	
3 1053 724 00	Saldo Oorgebring	-	-68 802,50	-68 802,50	
3 1053 724 01	Transaksies Hierdie Jaar	-	-584,92	-584,92	
Item Tota	I:	-		-69 387,42	-69 387,42

Metropolitan Area : 10 !KHEIS
Type of Account : 3 Grootboek Laste
Fund : 1 BELASTING EN ALGEMEEN
Main Vote : 1075 Huurkope
Item : 400 NASHUA LEASES

Amended Budget To date	Act.Exp/Inc To date	Total Exp/Income
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3 1075 400 00	BROUGHT FORWARD	-	-2 204 278,37	-2 204 278,37	
3 1075 400 01	TRANSAKSIES HIERDIE JAAR	-	354 910,40	354 910,40	
Item Tota	I:	-		-1 849 367,97	-1 849 367,97
Item	: 500 BESTELLING SKADU				
3 1075 500 00	Saldo Oorgebring	-	-469 503,03	-469 503,03	
3 1075 500 01	Transaksies Hierdie Jaar	-	142 658,53	142 658,53	
Item Tota	I:	-		-326 844,50	-326 844,50
Item	: 501 BTW EISBAAR SKADU				
3 1075 501 00	Saldo Oorgebring	-	617 804,55	617 804,55	
3 1075 501 01	Transaksies Hierdie Jaar	-	-484 547,69	-484 547,69	
3 1075 501 16	INKOMSTE	-		-	
3 1075 501 99	ELDERS GEDEBITEER	-		-	
Item Tota	I:	-		133 256,86	133 256,86
Metropolitan Area	: 10 !KHEIS				
Type of Account	: 3 Grootboek Laste				
Fund	: 1 BELASTING EN ALGEMEEN				
Main Vote	: 1075 Huurkope				
Item	: 502 BTW EISBAAR ONTVANGER V IN				
	KOMSTE				
		Amended Budget	Act.Exp/Inc	Total	
		To date	To date	Exp/Income	
3 1075 502 00	Saldo Oorgebring	-	-1 495 235,86	-1 495 235,86	
3 1075 502 01	Transaksies Hierdie Jaar	-	193 499,50	193 499,50	
3 1075 502 16	INKOMSTE	-		-	
3 1075 502 99	ELDERS GEDEBITEER	-		-	

Item Tota	I:	-	-1 301 736,36	-1 301 736,36
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Item	:	503 KREDITEUR KONTROLE
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3 1075 503 00	Saldo Oorgebring	-	-6 708 367,04	-6 708 367,04
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3 1075 503 01	Inkomste	-	-547 360,51	-3 572 491,83	-4 119 852,34
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3 1075 503 02	Gebruik van skenking	-		-
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3 1075 503 03	Terugbetaling van skenking	-		-
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Item Tota	I:	-	-10 828 219,38	-7 255 727,55
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Item	:	504 BTW INKOMSTE
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3 1075 504 00	Saldo Oorgebring	-	-6 131 968,47	-6 131 968,47
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3 1075 504 01	Transaksies Hierdie Jaar	-	-4 353 898,72	-4 353 898,72
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Item Tota	I:	-	-10 485 867,19	-10 485 867,19
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Metropolitan Area	:	10 !KHEIS
Type of Account	:	3 Grootboek Laste
Fund	:	1 BELASTING EN ALGEMEEN
Main Vote	:	1075 Huurkope
Item	:	606 SARS BTW

		Amended Budget To date	Act.Exp/Inc To date	Total Exp/Income
3 1075 606 00	Saldo Oorgebring	-	5 682 108,05	5 682 108,05
3 1075 606 01	Transaksies Hierdie Jaar	-	1 152 488,37	1 152 488,37
3 1075 606 02	JAARLIKSE TRANSAKSIE 2	-		-
3 1075 606 03	TYDELIK VIR KRED FOUTE	-		-
3 1075 606 07	AFSKRYF VAN OU DORPE OORGEDRA	-		-
3 1075 606 16	INKOMSTE	-		-

3 1075 606 99	ELDERS GEDEBITEER	-	-		
Item Tota	I:	-		6 834 596,42	6 834 596,42
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Metropolitan Area : 10 !KHEIS
Type of Account : 3 Grootboek Laste
Fund : 1 BELASTING EN ALGEMEEN
Main Vote : 1085 SALARIS AFWAG
Item : 800 UITBETALINGS

		Amended Budget To date	Act.Exp/Inc To date	Total Exp/Income	
3 1085 800 00	Saldo Oorgebring	-	-298 260,64	-298 260,64	
3 1085 800 01	Transaksies Hierdie Jaar	-	-107 439,71	-107 439,71	
Item Tota	I:	-		-405 700,35	-405 700,35

Item : 291 UITMEET VAN 800 ERWE

3 9000 291 00	Saldo Oorgebring	-	-	-	
3 9000 291 01	Transaksies Hierdie Jaar	-		-	
3 9000 291 16	INKOMSTE	-		-	
3 9000 291 99	ELDERS GEDEBITEER	-		-	
Item Tota	I:	-		-	-

Metropolitan Area : 10 !KHEIS
Type of Account : 3 Grootboek Laste
Fund : 10 Grootboek
Main Vote : 1067 ADMIN. KONTROLE
Item : 100 Unspent Grants

Amended Budget To date	Act.Exp/Inc To date	Total Exp/Income
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3 1054 100 00	BROUGHT FORWARD	-	-1 772 642,99	-1 772 642,99	
3 1054 100 01	TRANSAKSIES HIERDIE JAAR	-	1 772 642,99	1 772 642,99	
Item Tota	I:	-		-	-
Metropolitan Area	: 10 !KHEIS				
Type of Account	: 4 Grootboek Bates				
Fund	: 1 BELASTING EN ALGEMEEN				
Main Vote	: 1035 DEFERRED REVENUE				
Item	: 600 Kontrole Motorlenings				
		Amended Budget	Act.Exp/Inc	Total	
		To date	To date	Exp/Income	
4 1035 600 00	Balans oorgebring	-	270 149,14	270 149,14	
4 1035 600 01	Byvoegings	-		-	
4 1035 600 02	Transfers	-	84 475,00	84 475,00	
4 1035 600 03	Afskrywings	-		-	
4 1035 600 04	Verkope & afskrywings(disposal	-		-	
Item Tota	I:	-		354 624,14	354 624,14
Metropolitan Area	: 10 !KHEIS				
Type of Account	: 4 Grootboek Bates				
Fund	: 1 BELASTING EN ALGEMEEN				
Main Vote	: 1050 BATES				
Item	: 100 Debiteur Thumelo Youth Far				
		m Trust			
		Amended Budget	Act.Exp/Inc	Total	
		To date	To date	Exp/Income	
4 1050 100 00	Saldo Oorgebring	-	-	-	
4 1050 100 01	Transaksies Hierdie Jaar	-		-	
4 1050 100 16	INKOMSTE	-		-	

4 1050 100 99	ELDERS GEDEBITEER	-			-	
Item Tota	I:	-			-	-
Item	: 400 Voorsiening vir Oninbare S	kuld				
4 1050 400 00	Saldo Oorgebring	-	-32 316 540,01		-32 316 540,01	
4 1050 400 01	Transaksies Hierdie Jaar	-	-3 850 085,45	516 397,00	-3 333 688,45	
4 1050 400 16	INKOMSTE	-			-	
4 1050 400 99	ELDERS GEDEBITEER	-			-	
Item Tota	I:	-			-35 650 228,46	-36 166 625,46
Item	: 903 PUBLIEKE WERKE- TOERUSTING	& STRAATLIGTE				
4 1050 903 00	Saldo Oorgebring	-	-169,13		-169,13	
4 1050 903 01	Transaksies Hierdie Jaar	-			-	
4 1050 903 16	INKOMSTE	-			-	
4 1050 903 99	ELDERS GEDEBITEER	-			-	
Item Tota	I:	-			-169,13	-169,13
Item	: 925 Beleggings					
4 1050 925 00	Saldo Oorgebring	-	1 113 542,30		1 113 542,30	
4 1050 925 01	Transaksies Hierdie Jaar	-	-1 466 608,85		-1 466 608,85	
4 1050 925 16	INKOMSTE	-			-	
4 1050 925 99	ELDERS GEDEBITEER	-			-	
Item Tota	I:	-			-353 066,55	-353 066,55

Item	:	926 Verlof Voorsiening				
4 1050 926 00		Saldo Oorgebring	-	-2 817 044,29	-2 817 044,29	
4 1050 926 01		Transaksies Hierdie Jaar	-	-49 584,24	-49 584,24	
4 1050 926 16		INKOMSTE	-		-	
4 1050 926 99		ELDERS GEDEBITEER	-		-	
Item Tota	I:		-		-2 866 628,53	-2 866 628,53
Item	:	927 Kas en Bank				
4 1050 927 00		Saldo Oorgebring	-	1 665,94	1 665,94	
4 1050 927 01		Transaksies Hierdie Jaar	-	898,17	898,17	
4 1050 927 16		INKOMSTE	-		-	
4 1050 927 99		ELDERS GEDEBITEER	-		-	
Item Tota	I:		-		2 564,11	2 564,11
Metropolitan Area	:	10 !KHEIS				
Type of Account	:	4 Grootboek Bates				
Fund	:	1 BELASTING EN ALGEMEEN				
Main Vote	:	1051 KONTROLE REKENING AFWAGTIN	G			
Item	:	1 BELASTING AFWAG REKENING				
			Amended Budget To date	Act.Exp/Inc To date	Total Exp/Income	
4 1051 001 00		Saldo Oorgebring	-	59 138,70	59 138,70	
4 1051 001 01		Transaksies Hierdie Jaar	-	-31 822,12	-31 822,12	
4 1051 001 02		JAARLIKSE TRANSAKSIE 2	-		-	
4 1051 001 03		TYDELIK VIR KRED FOUTE	-		-	
4 1051 001 07		AFSKRYF VAN OU DORPE OORGEDRA	-		-	

4 1051 001 16	INKOMSTE	-	-		
4 1051 001 99	ELDERS GEDEBITEER	-	-		
Item Tota	I:	-		27 316,58	27 316,58
Item	: 706 DIVERSE DEBITEURE				
4 1051 706 00	Saldo Oorgebring	-	145 685,20	145 685,20	
4 1051 706 01	Transaksies Hierdie Jaar	-	734,94	734,94	
4 1051 706 16	INKOMSTE	-	-		
4 1051 706 99	ELDERS GEDEBITEER	-	-		
Item Tota	I:	-		146 420,14	146 420,14
Item	: 4 L/DEB MNR J BLOM OPEL ASTR	A			
4 1052 004 00	Saldo Oorgebring	-	-475 809,29	-475 809,29	
4 1052 004 01	Transaksies Hierdie Jaar	-		-	
4 1052 004 02	JAARLIKSE TRANSAKSIE 2	-		-	
4 1052 004 16	INKOMSTE	-		-	
4 1052 004 99	ELDERS GEDEBITEER	-		-	
Item Tota	I:	-		-475 809,29	-475 809,29
Metropolitan Area	: 10 !KHEIS				
Type of Account	: 4 Grootboek Bates				
Fund	: 1 BELASTING EN ALGEMEEN				
Main Vote	: 1055 VOORAAD KONTROLE				
Item	: 110 Store				

Amended Budget
To date

Act.Exp/Inc
To date

Total
Exp/Income

4 1055 110 00	Saldo Oorgebring	-	28 386,91	28 386,91	
4 1055 110 01	Uitreikings	-	91 655,87	91 655,87	
4 1055 110 05	Ontvangstes	-		-	
Item Tota	I:	-		120 042,78	120 042,78
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Item : 150 COMMUNITY ASSETS

4 1056 150 00	Balans oorgebring	-	11 769 546,00	11 769 546,00	
4 1056 150 01	Byvoegings	-		-	
4 1056 150 02	Transfers	-		-	
4 1056 150 03	Afskrywings	-		-	
4 1056 150 04	Verkope & afskrywings(disposal	-		-	
4 1056 150 06	Other movements (in out assets	-		-	
Item Tota	I:	-		11 769 546,00	11 769 546,00

Item : 250 Voertuie

4 1056 250 00	Balans oorgebring	-	2 771 244,00	2 771 244,00	
4 1056 320 00	Balans oorgebring	-	531 879,00	531 879,00	
4 1056 320 01	Byvoegings	-	10 247,52	10 247,52	
4 1056 320 03	Afskrywings	-	-47 168,52	-47 168,52	
4 1056 250 01	Byvoegings	-	1 849 269,00	1 849 269,00	
4 1056 250 02	Transfers	-		-	
4 1056 250 03	Afskrywings	-		-	
4 1056 250 04	Verkope & afskrywings(disposal	-		-	

4 1056 250 05	Other movements between comp	-	-	
4 1056 250 06	Other movements (in out assets	-	-	
Item Tota	I:	-	5 115 471,00	5 115 471,00
Item	: 301 LAND & BUILDINGS ASSETS			
4 1056 301 00	Balans oorgebring	-	58 596 956,00	58 596 956,00
4 1056 301 01	Byvoegings	-	-	
4 1056 301 02	Transfers	-	-	
4 1056 301 03	Afskrywings	-	-	
4 1056 301 04	Verkope & afskrywings(disposal	-	-	
4 1056 301 05	Other movements between comp	-	-	
4 1056 301 06	Other movements (in out assets	-	-	
Item Tota	I:	-	58 596 956,00	138 524 200,00
Item	: 330 INTANGIBLE ASSETS			
4 1056 330 00	Balans oorgebring	-	170 188,61	170 188,61
4 1056 330 01	Byvoegings	-	-	
4 1056 330 02	Transfers	-	-	
4 1056 330 03	Afskrywings	-	-170 188,61	-170 188,61
4 1056 330 04	Verkope & afskrywings(disposal	-	-	
4 1056 330 05	Other movements between comp	-	-	
4 1056 330 06	Other movements (in out assets	-	-	
Item Tota	I:	-	-	-

Metropolitan Area : 10 !KHEIS
Type of Account : 4 Grootboek Bates
Fund : 1 BELASTING EN ALGEMEEN
Main Vote : 1056 ASSETS(PPE)
Item : 335 INTANGIBLE ASSETS - DEP TO

DTE

		Amended Budget To date	Act.Exp/Inc To date	Total Exp/Income	
4 1056 335 00	Balans oorgebring	-	-56 873,00	-56 873,00	
4 1056 335 01	Byvoegings	-	56 873,00	56 873,00	
4 1056 335 02	Transfers	-		-	
4 1056 335 03	Afskrywings	-		-	
4 1056 335 04	Verkope & afskrywings(disposal	-		-	
4 1056 335 05	Other movements between comp	-		-	
4 1056 335 06	Other movements (in out assets	-		-	
Item Tota	I:	-		-	-
Item	: 400 INFRASTRUCTURE ASSETS				
4 1056 400 00	Balans oorgebring	-	94 309 645,00	94 309 645,00	
4 1056 400 01	Byvoegings	-	16 850 434,50	16 850 434,50	
4 1056 400 02	Transfers	-		-	
4 1056 400 03	Afskrywings	-		-	
4 1056 400 04	Verkope & afskrywings(disposal	-		-	
4 1056 400 05	Other movements between comp	-		-	
4 1056 400 06	Other movements (in out assets	-		-	
Item Tota	I:	-		111 160 079,50	111 160 079,50

Item : 550 OTHER ASSETS

4 1056 550 00	Balans oorgebring	-	136 132,37	136 132,37	
4 1056 550 01	Byvoegings	-	14 705,26	14 705,26	
4 1056 550 02	Transfers	-		-	
4 1056 550 03	Afskrywings	-	-2 871,26	-2 871,26	
4 1056 550 04	Verkope & afskrywings(disposal	-		-	
4 1056 550 05	Other movements between comp	-		-	
4 1056 550 06	Other movements (in out assets	-		-	
Item Tota	I:	-		147 966,37	8 170 936,00

Item : 600 INVESTMENTS DEPRECIATION T DAT

4 1056 600 00	Balans oorgebring	-		-	
4 1056 100 01	Byvoegings	-	-	-	
4 1056 600 01	Byvoegings	-		-	
4 1056 100 02	Transfers	-	6 826 004,33	6 826 004,33	
4 1056 600 02	Transfers	-		-	
4 1056 600 03	Afskrywings	-		-	
4 1056 600 04	Verkope & afskrywings(disposal	-		-	
4 1056 600 05	Other movements between comp	-		-	
4 1056 600 06	Other movements (in out assets	-		-	
Item Tota	I:	-		6 826 004,33	6 826 004,33

Item : 700 LAND/BUILDINGS DEP TO DATE

4 1056 700 00	Balans oorgebring	-	-1 945 905,00		-1 945 905,00	
4 1056 700 01	Byvoegings	-	-857 575,52		-857 575,52	
4 1056 700 02	Transfers	-			-	
4 1056 700 03	Afskrywings	-	533 406,52		533 406,52	
4 1056 700 04	Verkope & afskrywings(disposal	-			-	
4 1056 700 05	Other movements between comp	-			-	
4 1056 700 06	Other movements (in out assets	-			-	
Item Tota	I:	-			-2 270 074,00	-2 270 074,00
Item	: 855 OTHER ASSETS					
4 1056 310 00	Balans oorgebring	-	2 714 305,53		2 714 305,53	
4 1056 310 01	Byvoegings	-	167 697,75		167 697,75	
4 1056 310 03	Afskrywings		-79 983,75		-79 983,75	
Item Tota	I:	-			2 802 019,53	2 802 019,53
Item	: 922 Meubels					
4 1056 340 00	Balans oorgebring	-	3 426 954,66		3 426 954,66	
4 1056 340 01	Byvoegings	-	3 956 345,19		3 956 345,19	
4 1056 340 03	Afskrywings	-	-3 426 954,66		-3 426 954,66	
Item Tota	I:	-			3 956 345,19	3 956 345,19
	350 WORK IN PROGRESS					
4 1056 350 00	Balans oorgebring		18 699 703,50		18 699 703,50	
4 1056 350 01	Byvoegings			1 327 540,91 -18 699 703,50	-17 372 162,59	

Item Total					1 327 540,91	0,00
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Item	:	950 LEASED ASSETS DEPRECIATION	T D			
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4 1056 950 00	Balans oorgebring	-	-628 275,02	-628 275,02		
4 1056 950 01	Byvoegings	-		-		
4 1056 950 02	Transfers	-		-		
4 1056 950 03	Afskrywings	-	-934 524,76	-934 524,76		
4 1056 950 04	Verkope & afskrywings(disposal	-		-		
4 1056 950 05	Other movements between comp	-		-		
4 1056 950 06	Other movements (in out assets	-		-		

Item Tota	I:	-		-1 562 799,78	-1 562 799,78	
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Metropolitan Area	:	10 !KHEIS
Type of Account	:	4 Grootboek Bates
Fund	:	1 BELASTING EN ALGEMEEN
Main Vote	:	1060 WATERKONTROLE
Item	:	996 WATER KONTROLE

		Amended Budget To date	Act.Exp/Inc To date	Total Exp/Income		
4 1060 996 00	Saldo Oorgebring	-	12 583 899,07	12 583 899,07		
4 1060 996 01	Transaksies Hierdie Jaar	-	272 448,96	272 448,96		
Item Tota	I:	-		12 856 348,03	12 856 348,03	

Metropolitan Area	:	10 !KHEIS
Type of Account	:	4 Grootboek Bates
Fund	:	1 BELASTING EN ALGEMEEN
Main Vote	:	1061 RIOOLKONTROLE
Item	:	993 RIOOL/SANITASIE

		Amended Budget To date	Act.Exp/Inc To date	Total Exp/Income	
4 1061 993 00	Saldo Oorgebring	-	6 369 380,22	6 369 380,22	
4 1061 993 01	Transaksies Hierdie Jaar	-	489 862,55	489 862,55	
Item Tota	I:	-		6 859 242,77	6 859 242,77
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Metropolitan Area	: 10 !KHEIS				
Type of Account	: 4 Grootboek Bates				
Fund	: 1 BELASTING EN ALGEMEEN				
Main Vote	: 1062 VULLISKONTROLE				
Item	: 995 VULLIS KONTROLE				
		Amended Budget To date	Act.Exp/Inc To date	Total Exp/Income	
4 1062 995 00	Saldo Oorgebring	-	9 104 184,59	9 104 184,59	
4 1062 995 01	Transaksies Hierdie Jaar	-	780 674,02	780 674,02	
Item Tota	I:	-		9 884 858,61	9 884 858,61
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Metropolitan Area	: 10 !KHEIS				
Type of Account	: 4 Grootboek Bates				
Fund	: 1 BELASTING EN ALGEMEEN				
Main Vote	: 1063 DEBITEURE OORDRAGPOS				
Item	: 991 BTW				
		Amended Budget To date	Act.Exp/Inc To date	Total Exp/Income	
4 1063 991 00	Saldo Oorgebring	-	-86 170,49	-86 170,49	
4 1063 991 01	Transaksies Hierdie Jaar	-	-282 900,00	-282 900,00	
Item Tota	I:	-		-369 070,49	-369 070,49
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Metropolitan Area	: 10 !KHEIS				
Type of Account	: 4 Grootboek Bates				

Fund : 1 BELASTING EN ALGEMEEN
Main Vote : 1064 BELASTING KONTROLE
Item : 992 BELASTING KONTROLE

		Amended Budget To date	Act.Exp/Inc To date	Total Exp/Income	
4 1064 992 00	Saldo Oorgebring	-	5 215 237,80	5 215 237,80	
4 1064 992 01	Transaksies Hierdie Jaar	-	2 888 071,92	2 888 071,92	
4 1064 992 02	JAARLIKSE TRANSAKSIE 2	-			
Item Tota	l:	-----	-----	8 103 309,72	8 103 309,72
Item	: 221 BANKREKENING				
4 1065 221 00	Balans oorgebring	-	1 206 457,34	1 206 457,34	
4 1065 221 01	Inkomste	-	72 548 470,97	72 548 470,97	
4 1065 221 05	Uitgawe	-	-72 283 394,17	-72 283 394,17	
4 1065 221 07	PETTY CASH	-		-	
4 1065 221 09	BTW Ontvang	-		-	
4 1065 221 12	BTW UIT DT	-		-	
Item Tota	l:	-		1 471 534,14	1 471 533,59
Item	: 994 DIVERSE KONTROLE				
4 1066 994 00	Saldo Oorgebring	-	-	-	
4 1066 994 01	Transaksies Hierdie Jaar	-		-	
4 1066 994 16	INKOMSTE	-		-	
Item Tota	l:	-		-	-

Metropolitan Area : 10 !KHEIS
 Type of Account : 4 Grootboek Bates
 Fund : 1 BELASTING EN ALGEMEEN
 Main Vote : 1067 ADMIN. KONTROLE
 Item : 990 ADMIN KOSTE(HURE)

		Amended Budget To date	Act.Exp/Inc To date	Total Exp/Income	
4 1067 990 00	Saldo Oorgebring	-	2 574 433,10	2 574 433,10	
4 1067 990 01	Transaksies Hierdie Jaar	-	83 662,29	83 662,29	
Item Tota	I:	-		2 658 095,39	2 658 095,39

Metropolitan Area : 10 !KHEIS
 Type of Account : 4 Grootboek Bates
 Fund : 1 BELASTING EN ALGEMEEN
 Main Vote : 1068 ONGEALLOKEER
 Item : 997 ONGEALLOKEER

		Amended Budget To date	Act.Exp/Inc To date	Total Exp/Income	
4 1068 997 00	Saldo Oorgebring	-	-872 920,06	-872 920,06	
4 1068 997 01	Transaksies Hierdie Jaar	-	-326 062,56	-326 062,56	
4 1068 997 16	INKOMSTE	-		-	
Item Tota	I:	-		-1 198 982,62	-1 198 982,62

Metropolitan Area : 10 !KHEIS
 Type of Account : 4 Grootboek Bates
 Fund : 1 BELASTING EN ALGEMEEN
 Main Vote : 1069 BTW DTE KONTROLE
 Item : 991 BTW

Amended Budget To date	Act.Exp/Inc To date	Total Exp/Income
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4 1069 991 00	Saldo Oorgebring	-		-	
4 1069 991 01	Transaksies Hierdie Jaar	-	4 138 530,23	4 138 530,23	
4 1069 991 02	JAARLIKSE TRANSAKSIE 2	-	-4 138 530,23	-4 138 530,23	
4 1069 991 16	INKOMSTE	-		-	
4 1069 991 99	ELDERS GEDEBITEER	-		-	
Item Tota	I:	-			-
Item	: 999 BTW KONTRLE				
4 1069 999 00	Saldo Oorgebring	-	6 286 965,02	6 286 965,02	
4 1069 999 01	Transaksies Hierdie Jaar	-	624 961,72	624 961,72	
Item Tota	I:	-		6 911 926,74	6 911 926,74

Metropolitan Area	: 10 !KHEIS				
Type of Account	: 4 Grootboek Bates				
Fund	: 1 BELASTING EN ALGEMEEN				
Main Vote	: 1070 OU SKULD				
Item	: 998 Ou Skuld				
		Amended Budget	Act.Exp/Inc	Total	
		To date	To date	Exp/Income	
4 1070 998 00	Saldo Oorgebring	-	2 818 690,60	2 818 690,60	
4 1070 998 01	Transaksies Hierdie Jaar	-	-395 630,55	-395 630,55	
4 1070 998 16	INKOMSTE	-		-	
Item Tota	I:	-		2 423 060,05	2 423 060,05
		-----	-----	-----	
Item	: 184 L				
		Amended Budget	Act.Exp/Inc	Total	
		To date	To date	Exp/Income	

4 1072 001 00	Saldo Oorgebring	-	1 050 229,33	1 050 229,33	
4 1072 001 01	Transaksies Hierdie Jaar	-		-	
4 1072 001 16	INKOMSTE	-		-	
4 1072 001 99	ELDERS GEDEBITEER	-		-	
Item Tota	I:	-		1 050 229,33	1 050 229,33

Metropolitan Area : 10 !KHEIS
Type of Account : 4 Grootboek Bates
Fund : 1 BELASTING EN ALGEMEEN
Main Vote : 1073 TRANSITIONAL GRAND
Item : 620 Armlastige Subsidie

		Amended Budget To date	Act.Exp/Inc To date	Total Exp/Income	
4 1073 620 00	Saldo Oorgebring	-	610,47	610,47	
4 1073 620 01	Transaksies Hierdie Jaar	-	-350 664,93	-350 664,93	
4 1073 620 16	INKOMSTE	-		-	
4 1073 620 99	ELDERS GEDEBITEER	-		-	
Item Tota	I:	-		-350 054,46	-350 054,46
		-----	-----	-----	

Metropolitan Area : 10 !KHEIS
Type of Account : 4 Grootboek Bates
Fund : 1 BELASTING EN ALGEMEEN
Main Vote : 1075 Huurkope
Item : 607 SARS DEBITEUR

		Amended Budget To date	Act.Exp/Inc To date	Total Exp/Income	
3 1075 607 00		-	-	-	
3 1075 607 01	DEBITEURE DEPOSITO ONTVANG	-		-	

Item Tota	I:	-	-	-
Metropolitan Area	: 10 !KHEIS			
Type of Account	: 4 Grootboek Bates			
Fund	: 10 Grootboek			
Main Vote	: 1056 ASSETS(PPE)			
Item	: 593 Depreciation Motor vehicle	s		
		Amended Budget To date	Act.Exp/Inc To date	Total Exp/Income
4 1056 305 00	BROUGHT FORWARD	-	-1 880 970,00	-1 880 970,00
4 1056 305 01	TRANSAKSIE HIERDIE JAAR	-	-520 972,00	-520 972,00
Item Tota	I:	-		-2 401 942,00 -2 401 942,00
Item	: 315 Depreciation Computer equi	pmen		
4 1056 315 00	BROUGHT FORWARD	-	-1 860 596,00	-1 860 596,00
4 1056 315 01	TRANSAKSIE HIERDIE JAAR	-	-330 873,00	-330 873,00
Item Tota	I:	-		-2 191 469,00 -2 191 469,00
Item	: 325 Depreciation Office Equipm	ent		
4 1056 325 00	BROUGHT FORWARD	-	-325 371,00	-325 371,00
4 1056 325 01	TRANSAKSIE HIERDIE JAAR	-	-20 580,00	-20 580,00
Item Tota	I:	-		-345 951,00 -345 951,00
Item	: 345 Depreciation Other Assets			
4 1056 345 00	BROUGHT FORWARD	-	-81 453,76	-81 453,76
4 1056 345 01	TRANSAKSIE HIERDIE JAAR	-	-1 015 303,00	1 002 853,00 -12 450,00
Item Tota	I:	-		-93 903,76 -7 116 734,00

Item	:	593 Depreciation Community Assets				
4 1056 255 00		BROUGHT FORWARD	-	-3 647 651,00	-3 647 651,00	
4 1056 255 01		TRANSAKSIE HIERDIE JAAR	-	-786 601,00	-786 601,00	
Item Tota	I:		-		-4 434 252,00	-4 434 252,00

Metropolitan Area : 10 !KHEIS
Type of Account : 4 Grootboek Bates
Fund : 10 Grootboek
Main Vote : 1056 ASSETS(PPE)
Item : 10049 Depreciation: Infrastructu

			Amended Budget To date	Act.Exp/Inc To date	Total Exp/Income	
4 1056 110 00		BROUGHT FORWARD	-	-40 584 027,00	-40 584 027,00	
4 1056 110 01		TRANSAKSIE HIERDIE JAAR	-	-7 876 171,00	-7 876 171,00	
Item Tota	I:		-		-48 460 198,00	-48 460 198,00
			-----	-----	-----	

Metropolitan Area : 10 !KHEIS
Type of Account : 5 CAPITAL SUSPENCE ACC
Fund : 1 BELASTING EN ALGEMEEN
Main Vote : 1002 Public Werker
Item :

			Amended Budget To date	Act.Exp/Inc To date	Total Exp/Income	
5 1002 002 00		Balans oorgebring	-		-	
5 1002 002 01		Byvoegings	-		-	
5 1002 002 02		Transfers	-		-	
5 1002 002 03		Afskrywings	-		-	

5 1002 002 04	Verkope & afskrywings(disposal	-	-		
Item Tota	I:	-	-	-	
		-----	-----	-----	
Item	: 3 UDS Toilets				
5 1003 003 00	Balans oorgebring	-	-		
5 1003 003 01	Prov. Kapitale Uitgawe	4 516 095,00	1 145 917,26	1 145 917,26	
5 1003 003 02	Gekapitaliseerde Uitgawe	-	-		
Item Tota	I:			1 145 917,26	1 145 917,26
		-----	-----	-----	
Item	: 2 Water meters: Duineveld				
5 1020 002 00	Balans oorgebring	-	-		
5 1020 002 01	Prov. Kapitale Uitgawe	2 568 000,00	2 260 394,73	2 260 394,73	
5 1020 002 02	Gekapitaliseerde Uitgawe	-	-		
Item Tota	I:			2 260 394,73	2 260 394,73
Item	: 3 Water network: Wegdraai				
5 1020 003 00	Balans oorgebring	-	-		
5 1020 003 01	Prov. Kapitale Uitgawe	2 991 335,00	3 731 200,12	3 731 200,12	
5 1020 003 02	Gekapitaliseerde Uitgawe	-	-		
Item Tota	I:			3 731 200,12	3 731 200,12
Item	: 6 Development of UDS toilets				
5 1002 006 00	Balans oorgebring	-	-		
5 1002 006 01	Prov. Kapitale Uitgawe	-	-		

5 1002 006 02	Gekapitaliseerde Uitgawe	-	-	
Item Tota	I:	-	-	-
Item	: 7 Development of sport facilities Brandboos			
5 1002 007 00	Balans oorgebring	-	-	
5 1002 007 01	Prov. Kapitale Uitgawe	-	127 585,40	127 585,40
5 1002 007 02	Gekapitaliseerde Uitgawe	-	-	
Item Tota	I:	-	127 585,40	127 585,40
Item	: 8 Upgrading of internal streets Brandboom			
5 1002 008 00	Balans oorgebring	-	-	
5 1002 008 01	Prov. Kapitale Uitgawe	-	-	
5 1002 008 02	Gekapitaliseerde Uitgawe	-	-	
Item Tota	I:	-	-	-
Metropolitan Area	: 10 !KHEIS			
Type of Account	: 5 CAPITAL SUSPENCE ACC			
Fund	: 1 BELASTING EN ALGEMEEN			
Main Vote	: 6000 WEDGE PROJECTS - FONDSE			
Item	: 9 Upgrading of internal streets- Sternham			
		Amended Budget To date	Act.Exp/Inc To date	Total Exp/Income
5 1002 009 00	Balans oorgebring	-	-	
5 1002 009 01	Prov. Kapitale Uitgawe	-	-	
5 1002 009 02	Gekapitaliseerde Uitgawe	-	-	
Item Tota	I:	-	-	-

Income Statement

845,08

-620 872,22

-49 584,24

33 700 869,00 Dubbel

EXP 307 :en 03 afskryfwings

-3 332 954,86

-12 092 066,28

-6 046 033,14

2 260 394,73

3 731 200,12

127 585,40

Transfer to Sternham - Upgrading of internal street

Retention
Infrastructure assets - Completed

Completed - Transfer to FAR

1 736 067,23

4 039 567,64

13 477 097,75	11 894 815,12
-5 944 047,19	-13 477 097,75

5 848 781,98

-3 340 527,43

2 508 254,55

3 340 527,43

Property, plant and equipment - Owned

Account		2014 Opening balance	Movement for the year	2014 Submitted Financials	Debit	Credit	2014 Restated AFS	2015 Opening balance	Movement for the year	2015 Financials
Property, plant and equipment										
Land and building assets										
4 1056 301 00	LAND & BUILDINGS ASSE Balans oorgebring	36 694 917,00	0,00	36 694 917,00	101 829 283,00	-79 927 244,00	58 596 956,00	58 596 956,00		58 596 956,00
4 1056 301 01	LAND & BUILDINGS ASSE Byvoegings	0,00	0,00	-			-		-	-
		36 694 917,00	-	36 694 917,00	101 829 283,00	-79 927 244,00	58 596 956,00		-	58 596 956,00
4 1056 700 00	LAND/BUILDINGS DEP T Balans oorgebring	-2 594 701,00	0,00	-2 594 701,00		1 204 871,00	-1 389 830,00	-1 945 905,00		-1 945 905,00
4 1056 700 01	LAND/BUILDINGS DEP T Byvoegings	0,00	-556 075,00	-556 075,00			-556 075,00		-324 169,00	-324 169,00
		-2 594 701,00	-556 075,00	-3 150 776,00	-	1 204 871,00	-1 945 905,00		-324 169,00	-2 270 074,00
		34 100 216,00	-556 075,00	33 544 141,00	101 829 283,00	-78 722 373,00	56 651 051,00	-	-324 169,00	56 326 882,00
Infrastructure assets										
4 1056 400 00	INFRASTRUCTURE ASSET Balans oorgebring	98 030 057,00	0,00	98 030 057,00		-25 306 401,00	72 723 656,00	94 309 645,00		94 309 645,00
4 1056 400 01	INFRASTRUCTURE ASSET Byvoegings	0,00	21 585 989,00	21 585 989,00			21 585 989,00		16 850 434,50	16 850 434,50
		98 030 057,00	21 585 989,00	119 616 046,00	-	-25 306 401,00	94 309 645,00			111 160 079,50
4 1056 110 00	Depreciation: Infrastructu BROUGHT FORWARD	-44 942 402,00	0,00	-44 942 402,00	9 981 481,00	1,00	-34 960 920,00	-40 584 027,00		-40 584 027,00
4 1056 110 01	Depreciation: Infrastructu TRANSAKSIE HIERDIE J	0,00	-5 623 106,00	-5 623 106,00			-5 623 106,00		-7 876 171,00	-7 876 171,00
		-44 942 402,00	-5 623 106,00	-50 565 508,00	9 981 481,00	1,00	-40 584 026,00		-7 876 171,00	-48 460 198,00
		53 087 655,00	15 962 883,00	69 050 538,00	9 981 481,00	-25 306 400,00	53 725 619,00	-	-7 876 171,00	62 699 881,50
Community assets										
4 1056 150 00	COMMUNITY ASSETS Balans oorgebring	70 316 675,00	0,00	70 316 675,00		-58 882 214,00	11 434 461,00	11 769 546,00		11 769 546,00
4 1056 150 01	COMMUNITY ASSETS Byvoegings	0,00	335 085,00	335 085,00			335 085,00		-	-
		70 316 675,00	335 085,00	70 651 760,00	-	-58 882 214,00	11 769 546,00		-	11 769 546,00
4 1056 255 00	Depreciation Community A BROUGHT FORWARD	-35 059 789,00	0,00	-35 059 789,00	37 265 058,00		2 205 269,00	-3 647 651,00		-3 647 651,00
4 1056 255 01	Depreciation Community A TRANSAKSIE HIERDIE J	0,00	-5 852 920,00	-5 852 920,00			-5 852 920,00		-786 601,00	-786 601,00
		-35 059 789,00	-5 852 920,00	-40 912 709,00	37 265 058,00	-	-3 647 651,00		-786 601,00	-4 434 252,00
		35 256 886,00	-5 517 835,00	29 739 051,00	37 265 058,00	-58 882 214,00	8 121 895,00	-	-786 601,00	7 335 294,00
Motor vehicles										
4 1056 250 00	Voertuie Balans oorgebring	5 954 513,00	0,00	5 954 513,00		-3 229 370,53	2 725 142,47	2 771 244,00		2 771 244,00
4 1056 250 01	Voertuie Byvoegings	0,00	46 101,53	46 101,53			46 101,53		1 849 269,00	1 849 269,00
		5 954 513,00	46 101,53	6 000 614,53	-	-3 229 370,53	2 771 244,00		1 849 269,00	4 620 513,00
4 1056 305 00	Depreciation Motor vehicle BROUGHT FORWARD	-2 796 566,00	0,00	-2 796 566,00	1 507 623,00		-1 288 943,00	-1 880 970,00		-1 880 970,00
4 1056 305 01	Depreciation Motor vehicle TRANSAKSIE HIERDIE J	0,00	-592 027,00	-592 027,00			-592 027,00		-520 972,00	-520 972,00
		-2 796 566,00	-592 027,00	-3 388 593,00	1 507 623,00	-	-1 880 970,00		-520 972,00	-2 401 942,00

			3 157 947,00	-545 925,47	2 612 021,53	1 507 623,00	-3 229 370,53	890 274,00	1 328 297,00	2 218 571,00
Computer equipment										
4 1056 310 00	OTHER ASSETS	Balans oorgebring	234 888,00	0,00	234 888,00		2 428 760,53	2 663 648,53	2 714 305,53	-
4 1056 310 01	OTHER ASSETS	Byvoegings	0,00	50 657,00	50 657,00			50 657,00		167 697,75
4 1056 310 01	OTHER ASSETS	Afskrywings								-79 983,75
			234 888,00	50 657,00	285 545,00	-	2 428 760,53	2 714 305,53	2 714 305,53	87 714,00
4 1056 315 00	Depreciation Computer eq	BROUGHT FORWARD	-178 319,00	0,00	-178 319,00	-1 675 931,00		-1 854 250,00	-1 860 596,00	-1 860 596,00
4 1056 315 01	Depreciation Computer eq	TRANSAKSIE HIERDIE J	0,00	-6 346,00	-6 346,00			-6 346,00		-330 873,00
			-178 319,00	-6 346,00	-184 665,00	-1 675 931,00	-	-1 860 596,00		-330 873,00
			56 569,00	44 311,00	100 880,00	-1 675 931,00	2 428 760,53	853 709,53	2 714 305,53	-243 159,00
Office equipment										
4 1056 320 00	Voertuie	Balans oorgebring	225 275,00	0,00	225 275,00		301 363,02	526 638,02	531 879,00	531 879,00
4 1056 320 01	Voertuie	Byvoegings	0,00	5 240,98	5 240,98			5 240,98		10 247,52
4 1056 320 03	Voertuie	Afskrywings								-47 168,52
			225 275,00	5 240,98	230 515,98	-	301 363,02	531 879,00		-36 921,00
4 1056 325 00	Depreciation Office Equipm	BROUGHT FORWARD	-119 162,00	0,00	-119 162,00	-196 207,00		-315 369,00	-325 371,00	-325 371,00
4 1056 325 01	Depreciation Office Equipm	TRANSAKSIE HIERDIE J	0,00	-10 002,00	-10 002,00			-10 002,00		-20 580,00
			-119 162,00	-10 002,00	-129 164,00	-196 207,00	-	-325 371,00		-20 580,00
			106 113,00	-4 761,02	101 351,98	-196 207,00	301 363,02	206 508,00		-57 501,00
Other assets										
4 1056 550 00	OTHER ASSETS	Balans oorgebring	1 774 799,00	0,00	1 774 799,00		-1 638 666,63	136 132,37	136 132,37	136 132,37
4 1056 550 01	OTHER ASSETS	Byvoegings	0,00	0,00	-			-		14 705,26
4 1056 550 03	OTHER ASSETS	Afskrywings	0,00	0,00	-			-		-2 871,26
			1 774 799,00	-	1 774 799,00	-	-1 638 666,63	136 132,37	11 834,00	147 966,37
4 1056 345 00	Depreciation Other Assets	BROUGHT FORWARD	-728 131,00	0,00	-728 131,00	736 723,24		8 592,24	-81 453,76	-81 453,76
4 1056 345 01	Depreciation Other Assets	TRANSAKSIE HIERDIE J	0,00	-90 046,00	-90 046,00			-90 046,00		-12 450,00
			-728 131,00	-90 046,00	-818 177,00	736 723,24	-	-81 453,76		-12 450,00
			1 046 668,00	-90 046,00	956 622,00	736 723,24	-1 638 666,63	54 678,61	-	-616,00
Finance lease assets										
4 1056 340 00	LEASED ASSETS	Balans oorgebring	2 201 523,00	-2 201 523,00	-			-	3 426 954,66	3 426 954,66
4 1056 340 01	LEASED ASSETS	Byvoegings	0,00	3 426 954,66	3 426 954,66			3 426 954,66		3 956 345,19
4 1056 340 03	LEASED ASSETS	Afskrywings								-3 426 954,66
			2 201 523,00	1 225 431,66	3 426 954,66	-	-	3 426 954,66	529 390,53	3 956 345,19
4 1056 950 00	LEASED ASSETS DEPRE	Balans oorgebring	-472 107,62	0,00	-472 107,62			-472 107,62	-628 275,02	-628 275,02
4 1056 950 01	LEASED ASSETS DEPRE	Byvoegings	0,00	-628 275,02	-628 275,02			-628 275,02		-
4 1056 950 03	LEASED ASSETS DEPRE	Afskrywings	0,00	472 107,62	472 107,62			472 107,62		-934 524,76
			-472 107,62	-156 167,40	-628 275,02	-	-	-628 275,02		-934 524,76
			1 729 415,38	1 069 264,26	2 798 679,64	-	-	2 798 679,64	-405 134,23	2 393 545,41
Work-in-progress assets										
4 1056 350 00	WORK - IN - PROGRESS	Balans oorgebring	11 423 851,98	0,00	11 423 851,98	18 699 703,50		18 699 703,50	18 699 703,50	18 699 703,50
4 1056 350 01	WORK - IN - PROGRESS	Byvoegings	479 005,20	-1 140 350,88	-661 345,68					-17 372 162,59
5 1002 007 01	Development of sport facili	Prov. Kapitale Uitgawe	335 085,11	-101 094,10	233 991,01					127 585,40

5 1002 008 01	Upgrading of internal stree Prov. Kapitale Uitgawe	6 714 177,66	3 104 857,60	9 819 035,26					-
5 1002 009 01	Upgrading of internal stree Prov. Kapitale Uitgawe	1 788 230,19	0,00	1 788 230,19					-
5 1002 010 01	Upgrading of internal stree Prov. Kapitale Uitgawe	991 652,94	0,00	991 652,94					-
4 1056 100 02	INVESTMENTS DEPRECI. Transfers	6 980 685,26	1 592 647,76	8 573 333,02			6 826 004,33	6 826 004,33	
5 1002 012 01	Upgrading Internal Roads:B					-	1 736 067,23	1 736 067,23	
5 1002 013 01	Upgrading External Roads					-	4 039 567,64	4 039 567,64	
5 1020 002 01	Water meters: Duineveld					-	2 260 394,73	2 260 394,73	
5 1020 003 01	Water network: Wegdraai					-	3 731 200,12	3 731 200,12	
		28 712 688,34	3 456 060,38	32 168 748,72	18 699 703,50	-	18 699 703,50	18 699 703,50	1 348 656,86
									20 048 360,36
-0,00									

157 254 157,72	13 817 876,15	171 072 033,87	168 147 733,74	-165 048 900,61	142 002 118,28	21 414 009,03	-7 016 397,37	151 836 154,41
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3 9000 326 01	Gariep Sportgronde	Transaksies Hierdie Jaar	0,00	0,00	-		-		-
4 1056 100 00	Infrastructure Assets	Balans oorgebring	0,00	0,00	-		-		-
4 1056 250 03	Voertuie	Afskrywings	0,00	0,00	-		-		-
4 1056 450 01	Community Assets	Byvoegings	0,00	0,00	-		-		-
			-	-	-	-	-	-	-

Intangible assets - Finite lives

Account		2014 Opening balance	Movement for the year	2014 Submitted Financials	Debit	Credit	2014 Restated AFS	2015 Opening balance	Movement for the year	2015 Financials
4 1056 330 00	INTANGIBLE ASSETS	Balans oorgebring	170 188,61	0,00	170 188,61		170 188,61	170 188,61		170 188,61
4 1056 330 01	INTANGIBLE ASSETS	Byvoegings	0,00	-	-		-		-170 188,61	-170 188,61
			170 188,61	-	170 188,61	-	170 188,61	170 188,61	-170 188,61	-
4 1056 335 00	INTANGIBLE ASSETS - D	Balans oorgebring	-56 873,00	-	-56 873,00		-56 873,00	-56 873,00	56 873,00	-
			-56 873,00	-	-56 873,00	-	-56 873,00	-56 873,00	56 873,00	-
			113 315,61	-	113 315,61	-	113 315,61	113 315,61	-113 315,61	-

Other financial assets

Account		2014 Opening balance	Movement for the year	2014 Submitted Financials	Debit	Credit	2014 Restated AFS	2015 Opening balance	Movement for the year	2015 Financials
4 1050 925 00	Beleggings	Saldo Oorgebring	76 852,30	0,00	76 852,30		76 852,30	1 113 542,30		1 113 542,30
4 1050 925 01	Beleggings	Transaksies Hierdie Jaar	2 249 186,46	-1 645 202,08	603 984,38		603 984,38		-1 466 608,85	-1 466 608,85
	Vanaf kontant voorhande			-	-		-			1 152 523,55
			2 326 038,76	-1 645 202,08	680 836,68	-	680 836,68	-1 466 608,85		799 457,00

IKheis Local Municipality

Year End: 30 June 2015

Inventory

Account		2014 Opening balance	Movement for the year	2014 Submitted Financials	Debit	Credit	2014 Restated AFS	2015 Opening balance	Movement for the year	2015 Financials
4 1055 110 00	Store									
	Saldo Oorgebring	58 700,40	0,00	58 700,40			58 700,40	28 386,91		28 386,91
4 1055 110 01	Store									
	Uitreikings	0,00	-50 521,28	-50 521,28			-50 521,28		91 655,87	91 655,87
4 1055 110 01Z	Store									
	Water inventory	0,00	20 207,79	20 207,79			20 207,79			-
		58 700,40	-30 313,49	28 386,91	-	-	28 386,91		91 655,87	120 042,78

IKheis Local Municipality

Year End: 30 June 2015

33.20

Receivables from non-exchange transactions

Account		2014 Opening balance	Movement for the year	2014 Submitted Financials	Debit	Credit	2014 Restated AFS	2015 Opening balance	Movement for the year	2015 Financials
Rates and other taxes										
4 1051 001 00	BELASTING AFWAG REK Saldo Oorgebring	53 822,13	0,00	53 822,13			53 822,13	59 138,70		59 138,70
4 1051 001 01	BELASTING AFWAG REK Transaksies Hierdie Jaar	5 316,57	0,00	5 316,57			5 316,57		-31 822,12	-31 822,12
		59 138,70	-	59 138,70	-	-	59 138,70		-31 822,12	27 316,58
Thumelo Youth Farm										
4 1050 100 00	Debiteur Thumelo Yo Saldo Oorgebring	73 129,57	0,00	73 129,57		-73 129,57	-	-		-
		73 129,57	-	73 129,57	-	-73 129,57	-		-	-
Various controls										
4 1066 994 00	DIVERSE KONTROL Saldo Oorgebring	25 348,60	0,00	25 348,60		-26 593,54	-1 244,94	-		-
		25 348,60	-	25 348,60	-	-26 593,54	-1 244,94		-	-

Sundry Debtors

3 1051 706 16	DIVERSE DEBITEUR	INKOMSTE	0,00	7 599,91	7 599,91		7 599,91	7 599,91	8 168,58	15 768,49
3 1051 893 00	Behuisings(Topline)	Saldo Oorgebring	142 215,29	0,00	142 215,29		142 215,29	839 304,03		839 304,03
3 1051 893 01	Behuisings(Topline)	Transaksies Hierdie Jaar	5 048,67	-60 569,78	-55 521,11		-55 521,11		146 076,28	146 076,28
3 1051 893 01Z	Behuisings(Topline)	Housing Suspense Debto	0,00	752 609,85	752 609,85		752 609,85			-
3 1051 909 00	Ongemagtigde Uitgawes	Saldo Oorgebring	3 000,00	0,00	3 000,00		3 000,00	429 322,68		429 322,68
3 1051 909 01	Ongemagtigde Uitgawes	Transaksies Hierdie Jaar	2 618,16	423 704,52	426 322,68		426 322,68		28 101,44	28 101,44
3 1075 607 00	SARS DEBITEUR	SARS DEBITEUR - Saldo	249 978,85	0,00	249 978,85	-249 978,85	-	-		-
3 9000 291 00	UITMEET VAN 800 ERWE	Saldo Oorgebring	282 197,67	0,00	282 197,67	-282 197,67	-	-		-
3 9000 291 01	UITMEET VAN 800 ERWE	Transaksies Hierdie Jaar	0,00	0,00	-		-		-	-

4 1035 600 00	Kontrole Motorlenings						270 149,14	270 149,14
4 1035 600 01	Kontrole Motorlenings	Byvoegings	-679 916,18	0,00	-679 916,18	-679 916,18	-	-
4 1035 600 02	Kontrole Motorlenings	Transfers	950 065,32	0,00	950 065,32	950 065,32	84 475,00	84 475,00
4 1051 706 00	DIVERSE DEBITEURE	Saldo Oorgebring	145 685,20	0,00	145 685,20	145 685,20		145 685,20
4 1051 706 01	DIVERSE DEBITEURE	Transaksies Hierdie Jaar	0,00	0,00	-	-	734,94	734,94
4 1066 994 01	DIVERSE KONTROLE	Transaksies Hierdie Jaar	1 244,94	0,00	1 244,94	1 244,94	-	-
			1 102 137,92	1 123 344,50	2 225 482,42	-	-532 176,52	1 693 305,90
							267 556,24	1 959 617,20

VAT (payable)

3 1075 501 00	BTW EISBAAR SKADU	Saldo Oorgebring	608 192,96	0,00	608 192,96	608 192,96	617 804,55	617 804,55
3 1075 501 01	BTW EISBAAR SKADU	Transaksies Hierdie Jaar	19 035,54	-9 423,95	9 611,59	9 611,59	-484 547,69	-484 547,69
3 1075 502 00	BTW EISBAAR ONTVANG	Saldo Oorgebring	593 316,78	0,00	593 316,78	593 316,78	-1 495 235,86	-1 495 235,86
3 1075 502 01	BTW EISBAAR ONTVANG	Transaksies Hierdie Jaar	2 980 733,20	-5 069 285,84	-2 088 552,64	-2 088 552,64	193 499,50	193 499,50
3 1075 504 00	BTW INKOMSTE	Saldo Oorgebring	-4 437 981,30	0,00	-4 437 981,30	-4 437 981,30	-6 131 968,47	-6 131 968,47
3 1075 504 01	BTW INKOMSTE	Transaksies Hierdie Jaar	-1 779 038,23	85 051,06	-1 693 987,17	-1 693 987,17	-4 353 898,72	-4 353 898,72
3 1075 606 00	SARS BTW	Saldo Oorgebring	994 802,03	0,00	994 802,03	994 802,03	5 682 108,05	5 682 108,05
3 1075 606 01	SARS BTW	Transaksies Hierdie Jaar	0,00	4 921 866,88	4 921 866,88	-234 560,86	1 152 488,37	1 152 488,37
4 1069 991 01	BTW	Transaksies Hierdie Jaar	1 095 210,74	0,00	1 095 210,74	1 095 210,74	4 138 530,23	4 138 530,23
4 1069 991 02	BTW	JAARLIKSE TRANSAKSI	-1 095 210,74	0,00	-1 095 210,74	-1 095 210,74	-4 138 530,23	-4 138 530,23
4 1069 999 00	BTW KONTRLE	Saldo Oorgebring	4 303 553,29	0,00	4 303 553,29	4 303 553,29	6 286 965,02	6 286 965,02
4 1069 999 01	BTW KONTRLE	Transaksies Hierdie Jaar	1 507 655,91	475 755,82	1 983 411,73	1 983 411,73	624 961,72	624 961,72
			4 790 270,18	403 963,97	5 194 234,15	-	-234 560,86	4 959 673,29
							-2 867 496,82	2 092 176,47

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IKheis Local Municipality

Year End: 30 June 2015

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Trade and Other Receivables from Exchange Transactions

Account		2014 Opening balance	Movement for the year	2014 Submitted Financials	Debit	Credit	2014 Restated AFS	2015 Opening balance	Movement for the year	2015 Financials
Consumer debtors										
4 1064 992 00	BELASTING KONTROLE	Saldo Oorgebring	3 432 373,22	0,00	3 432 373,22		3 432 373,22	5 215 237,80		5 215 237,80
4 1064 992 01	BELASTING KONTROLE	Transaksies Hierdie Jaar	1 782 864,58	0,00	1 782 864,58		1 782 864,58		2 888 071,92	2 888 071,92
			5 215 237,80	-	5 215 237,80	-	5 215 237,80		2 888 071,92	8 103 309,72
4 1060 996 00	WATER KONTROLE	Saldo Oorgebring	10 219 295,87	0,00	10 219 295,87		10 219 295,87	12 583 899,07		12 583 899,07
4 1060 996 01	WATER KONTROLE	Transaksies Hierdie Jaar	2 364 603,20	0,00	2 364 603,20		2 364 603,20		272 448,96	272 448,96
			12 583 899,07	-	12 583 899,07	-	12 583 899,07		272 448,96	12 856 348,03
4 1061 993 00	RIOOL/SANITASIE	Saldo Oorgebring	5 039 796,93	0,00	5 039 796,93		5 039 796,93	6 369 380,22		6 369 380,22
4 1061 993 01	RIOOL/SANITASIE	Transaksies Hierdie Jaar	1 329 583,29	0,00	1 329 583,29		1 329 583,29		489 862,55	489 862,55
			6 369 380,22	-	6 369 380,22	-	6 369 380,22		489 862,55	6 859 242,77
4 1062 995 00	VULLIS KONTROLE	Saldo Oorgebring	7 094 442,50	0,00	7 094 442,50		7 094 442,50	9 104 184,59		9 104 184,59

4 1062 995 01	VULLIS KONTROLE	Transaksies Hierdie Jaar	2 009 742,09	0,00	2 009 742,09		2 009 742,09		780 674,02	780 674,02
			9 104 184,59	-	9 104 184,59	-	-		9 104 184,59	780 674,02
										9 884 858,61
4 1067 990 00	ADMIN KOSTE(HURE)	Saldo Oorgebring	2 309 049,43	0,00	2 309 049,43		2 309 049,43	2 574 433,10		2 574 433,10
4 1067 990 01	ADMIN KOSTE(HURE)	Transaksies Hierdie Jaar	265 383,67	0,00	265 383,67		265 383,67		83 662,29	83 662,29
4 1070 998 00	Ou Skuld	Saldo Oorgebring	3 814 038,19	0,00	3 814 038,19		3 814 038,19	2 818 690,60		2 818 690,60
4 1070 998 01	Ou Skuld	Transaksies Hierdie Jaar	-995 347,59	0,00	-995 347,59		-995 347,59		-395 630,55	-395 630,55
4 1073 620 00	Armlastige Subsidie	Saldo Oorgebring	610,47	0,00	610,47		610,47	610,47		610,47
4 1073 620 01	Armlastige Subsidie	Transaksies Hierdie Jaar	0,00	0,00	-		-		-350 664,93	-350 664,93
4 1050 903 00	PUBLIEKE WERKE- TOEF	Saldo Oorgebring	13 800,00	0,00	13 800,00		13 800,00	-169,13		-169,13
4 1050 903 01	PUBLIEKE WERKE- TOEF	Transaksies Hierdie Jaar	-13 969,13	0,00	-13 969,13		-13 969,13		-	-
3 1053 725 00	Saal Deposito's	Saldo Oorgebring	-13 758,60	0,00	-13 758,60		-13 758,60			-
3 1053 725 01	Saal Deposito's	Transaksies Hierdie Jaar	13 758,60	0,00	13 758,60		13 758,60			-
			5 393 565,04	-	5 393 565,04	-	-		-662 633,19	4 730 931,85

4 1064 992 01Z			0,00	-4 070 710,57	-4 070 710,57		-4 070 710,57			
4 1050 400 01 ZZ		Provision for impairment	0,00	-10 469 159,24	-10 469 159,24		-10 469 159,24			-
4 1050 400 02 ZZ		Provision for impairment	0,00	-5 273 918,02	-5 273 918,02		-5 273 918,02			-
4 1050 400 03 ZZ		Provision for impairment	0,00	-7 507 263,89	-7 507 263,89		-7 507 263,89			-
4 1050 400 04 ZZ		Provision for impairment	0,00	-4 995 488,29	-4 995 488,29		-4 995 488,29			-
			-	-32 316 540,01	-32 316 540,01	-	-	-	-	-

4 1050 400 00	Voorsiening vir oninbare sl	Saldo Oorgebring	-19 465 809,31	0,00	-19 465 809,31		-19 465 809,31	-32 316 540,01		-32 316 540,01
4 1050 400 01	Voorsiening vir oninbare sl	Transaksies Hierdie Jaar	0,00	19 465 809,00	19 465 809,00		19 465 809,00		-3 333 688,45	-3 333 688,45
			-19 465 809,31	19 465 809,00	-0,31	-	-	-0,31	-3 333 688,45	-35 650 228,46
			19 200 457,41	19 465 809,00	38 666 266,41	-	-	38 666 266,41	-	434 735,81
									434 735,81	6 784 462,52

Cash and cash equivalents

Account			2014 Opening balance	Movement for the year	2014 Submitted Financials	Debit	Credit	2014 Restated AFS	2015 Opening balance	Movement for the year	2015 Financials
Cash on hand											
4 1050 927 00	Kas en bank	Saldo Oorgebring	1 665,94	0,00	1 665,94			1 665,94	1 665,94		1 665,94
4 1050 927 01	Kas en bank	Transaksies Hierdie Jaar	985,54	-985,54	-			-		898,17	898,17
			2 651,48	-985,54	1 665,94	-	-	1 665,94		898,17	2 564,11

Bank balances

4 1065 221 00	Bankrekening	Balans oorgebring	1 656 520,50	0,00	1 656 520,50			1 656 520,50	1 206 457,34		1 206 457,34
4 1065 221 01	Bankrekening	Inkomste	73 019 771,73	-1 423 804,70	71 595 967,03			71 595 967,03		72 548 470,97	72 548 470,97
4 1065 221 05	Bankrekening	Uitgawe	-74 083 261,54	451 794,87	-73 631 466,67			-73 631 466,67		-72 283 394,17	-72 283 394,17
4 1050 925 00Z	Bankrekening	Investments - Disclosure :	0,00	432 705,62	432 705,62			432 705,62			-1 152 523,55
			593 030,69	-539 304,21	53 726,48	-	-	53 726,48		265 076,80	319 010,59

Short-term deposits

4 1065 221 99	Bankrekening	Short-Term deposits	0,00	1 585 436,48	1 585 436,48		1 585 436,48		-
			-	1 585 436,48	1 585 436,48	-	-	-	-
			595 682,17	1 045 146,73	1 640 828,90	-	-	1 640 828,90	265 974,97
									321 574,70

Finance Lease Obligation

Account			2014 Opening balance	Movement for the year	2014 Submitted Financials	Debit	Credit	2014 Restated AFS	2015 Opening balance	Movement for the year	2015 Financials
1.4.0900.0000.0002 Finance leases											
3 1075 400 00	Nashua Leases	BROUGHT FORWARD	-1 651 295,76	0,00	-1 651 295,76			-1 651 295,76	-2 204 278,37		-2 204 278,37
3 1075 400 01	Nashua Leases	TRANSAKSIES HIERDIE	0,00	-552 982,61	-552 982,61			-552 982,61		354 910,40	354 910,40
			-1 651 295,76	-552 982,61	-2 204 278,37	-	-	-2 204 278,37		354 910,40	-1 849 367,97

Unspent Conditional Grants and Receipts

Account			2014 Opening balance	Movement for the year	2014 Submitted Financials	Debit	Credit	2014 Restated AFS	2015 Opening balance	Movement for the year	2015 Financials
11001653ZZZ.01		MIG Unspent potion	0,00	0,00	-			-		-	-
11001653	NASIONALE TOEKENNIN	MIG Unspent potion									-
11001654XXX		MIG Unspent Portion	0,00	-2 006 634,00	-2 006 634,00			-2 006 634,00		-	-
11005654	MIG PROJEKTE	MIG Unspent Portion								-	-
11001536ZZZZ		Library Unspent	0,00	0,00	-			-		-	-
11004536	Biblioteek Begroting	Library Unspent								-	-
11001653ZZZZ		MSIG Unspent Portion	0,00	0,00	-			-			-
3 1051 901 00	Ongespandeerde Fondse	Saldo Oorgebring	-365 714,92	0,00	-365 714,92			-365 714,92	-365 714,92	365 714,92	-
3 1051 901 01	Ongespandeerde Fondse	Transaksies Hierdie Jaar	0,00	0,00	-			-			-
3 1054 100 00	Unspent Grants	BROUGHT FORWARD	-209 847,82	0,00	-209 847,82			-209 847,82	-1 772 642,99		-1 772 642,99
3 1054 100 01	Unspent Grants	TRANSAKSIES HIERDIE	0,00	443 838,83	443 838,83			443 838,83		1 772 642,99	1 772 642,99
			-575 562,74	-1 562 795,17	-2 138 357,91	-	-	-2 138 357,91		2 138 357,91	-

Provisions

Account			2014 Opening balance	Movement for the year	2014 Submitted Financials	Debit	Credit	2014 Restated AFS	2015 Opening balance	Movement for the year	2015 Financials
4 1050 926 00	Verlof Voorsiening	Saldo Oorgebring	-1 102 967,98	1 050 229,33	-52 738,65			-52 738,65	-2 817 044,29		-2 817 044,29
4 1050 926 01	Verlof Voorsiening	Transaksies Hierdie Jaar	0,00	-45 006,64	-45 006,64			-45 006,64		-49 584,24	-49 584,24
4 1050 926 01Z	Verlof Voorsiening	Landfill site provision	0,00	-2 719 299,00	-2 719 299,00			-2 719 299,00			-
			-1 102 967,98	-1 714 076,31	-2 817 044,29	-	-	-2 817 044,29		-49 584,24	-2 866 628,53

Payables from exchange transactions

Bonus and leave accryals

4 1050 026 00 ZZZZ	Leave and bonus provisio	0,00	-1 050 229,33	-1 050 229,33		-1 050 229,33	-1 050 229,33	-407 373,83	-1 457 603,16
		-	-1 050 229,33	-1 050 229,33	-	-	-1 050 229,33	-407 373,83	-1 457 603,16

Debtors with credit balances

4 1068 997 00	Ongeallokkeer	Saldo Oorgebring	3 513,56	0,00	3 513,56	3 513,56	-872 920,06	-872 920,06
4 1068 997 01	Ongeallokkeer	Transaksies Hierdie Jaar	-876 433,62	0,00	-876 433,62	-876 433,62	357 425,44	357 425,44
			-872 920,06	-	-872 920,06	-	-	-515 494,62

DWAF Funds water

3 1051 892	Afwag Onbekende Deposit INKOMSTE	-183 451,01	-71 852,87	-255 303,88		-255 303,88	-255 303,88	-191 756,57	-447 060,45
3 1051 896 00	Afwag Onbekende Deposit Saldo Oorgebring	-27 430,68	0,00	-27 430,68		-27 430,68	-27 430,68	-	-27 430,68
		-210 881,69	-71 852,87	-282 734,56	-	-	-282 734,56	-191 756,57	-474 491,13

Payment received in advance - Unallocated deposits

4 1052 004 00	L/DEB MNR J BLOM OPEI Saldo Oorgebring	-18 300,96	0,00	-18 300,96	-18 300,96	-475 809,29	-475 809,29
4 1052 004 01	L/DEB MNR J BLOM OPEI Transaksies Hierdie Jaar	58 589,79	28 553,16	87 142,95	87 142,95	-	-
4 1052 004 99	L/DEB MNR J BLOM OPEI ELDERS GEDEBITEER	-544 651,28	0,00	-544 651,28	-544 651,28	-	-
		-504 362,45	28 553,16	-475 809,29	-	-	-475 809,29

Suspense creditors

3 1075 500 00	BESTELLING SKADU	Saldo Oorgebring	-148 448,84	0,00	-148 448,84		-148 448,84	-469 503,03		-469 503,03
3 1075 500 01	BESTELLING SKADU	Transaksies Hierdie Jaar	-86 722,23	-234 331,96	-321 054,19		-321 054,19		142 658,53	142 658,53
4 1063 991 00	BTW	Saldo Oorgebring	-86 170,49	0,00	-86 170,49		-86 170,49	-86 170,49		-86 170,49
4 1063 991 01	BTW	Transaksies Hierdie Jaar	0,00	0,00	-		-		-282 900,00	-282 900,00
			-321 341,56	-234 331,96	-555 673,52	-	-	-555 673,52	-140 241,47	-695 914,99

	Trade payables
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3 1075 503 00	KREDITEUR KONTROLE Saldo Oorgebring	-4 997 987,69	0,00	-4 997 987,69	-4 997 987,69	-6 708 367,04	-6 708 367,04
3 1075 503 01	KREDITEUR KONTROLE Inkomste	3 848 779,97	-5 559 159,32	-1 710 379,35	-1 710 379,35	-3 587 540,12	-3 587 540,12
		-1 149 207,72	-5 559 159,32	-6 708 367,04	-	-	-6 708 367,04
						-3 587 540,12	-10 295 907,16

		-	-2 022 127,78	-6 609 388,65	-8 631 516,43	-	-	-8 631 516,43	-3 637 488,51	-12 964 919,93
3 1085 800 00	UITBETALINGS	Saldo Oorgebring	17 708,78	0,00	17 708,78	40 398,50		58 107,28	-298 260,64	-298 260,64
3 1085 800 01	UITBETALINGS	Transaksies Hierdie Jaar	1 519 259,73	-1 875 627,65	-356 367,92			-356 367,92	-107 439,71	-107 439,71
			1 536 968,51	-1 875 627,65	-338 659,14	40 398,50	-	-298 260,64	-107 439,71	-405 700,35
			-1 521 744,97	-8 762 647,97	-10 284 392,94	40 398,50	-	-10 243 994,44	-4 076 926,26	-14 320 920,70

Current portion of borrowing (non-exchange)

Account	2014 Opening balance	Movement for the year	2014 Submitted Financials	Debit	Credit	2014 Restated AFS	2015 Opening balance	Movement for the year	2015 Financials
DBSA loan - short term portion									
3 1030 120 01Z CAPITAL LEASE LIABILIT DBSA Short term	0,00	-532 312,22	-532 312,22			-532 312,22		-532312,22	-532 312,22
	-	-532 312,22	-532 312,22	-	-	-532 312,22	-	-532 312,22	-532 312,22

Nashua leases - short term portion									
3 1030 120 00 CAPITAL LEASE LIABILIT Balans oorgebring	-727 609,04	0,00	-727 609,04			-727 609,04	-1 180 460,43		-1 180 460,43
3 1030 120 01 CAPITAL LEASE LIABILIT Ontvang (Received)	0,00	-235 348,53	-235 348,53			-235 348,53		-872 710,08	-872 710,08
3 1030 120 02 CAPITAL LEASE LIABILIT Afgelos(Redeemed)	0,00	314 809,36	314 809,36			314 809,36		648 148,21	648 148,21
	-727 609,04	79 460,83	-648 148,21	-	-	-648 148,21		-224 561,87	-1 405 022,30
	-727 609,04	-452 851,39	-1 180 460,43	-	-	-1 180 460,43	-	-756 874,09	-1 937 334,52

Consumer deposits									
3 1053 724 00 VERBRUIKERSDEPOSIT(Saldo Oorgebring	-65 438,50	0,00	-65 438,50			-65 438,50	-68 802,50		-68 802,50
3 1053 724 01 VERBRUIKERSDEPOSIT(Transaksies Hierdie Jaar	-3 014,00	-350,00	-3 364,00			-3 364,00		-584,92	-584,92
	-68 452,50	-350,00	-68 802,50	-	-	-68 802,50		-584,92	-69 387,42

184 642 101,91

Revenue

Account	2014 Opening balance	Movement for the year	2014 Submitted Financials	Debit	Credit	2014 Restated AFS	2015 Opening balance	Movement for the year	2015 Financials
Government Grants and Subsidies									

Account	2014 Opening balance	Movement for the year	2014 Submitted Financials	Debit	Credit	2014 Restated AFS	2015 Opening balance	Movement for the year	2015 Financials
11001214 Subsidies	-16 217 000,00	0,00	-16 217 000,00			-16 217 000,00		-	-
11005214 Subsidies			-			-		-17 963 634,00	-17 963 634,00
19000550 Subsidy - Equitable Share	1 700 656,64	-20 709,85	1 679 946,79			1 679 946,79		2 000 925,63	2 000 925,63
11001653 NASIONALE TOEKENNING INTERNSKAP	-2 540 000,00	840 000,00	-1 700 000,00			-1 700 000,00		-2 734 000,00	-2 734 000,00
11001536 Biblioteek Begroting	-332 000,00	-174 760,82	-506 760,82			-506 760,82		-	-
1 1004 536 Biblioteek Begroting 580000-								-711 723,91	-711 723,91
11001653 UUUU MSIG Allocation	0,00	-875 087,00	-875 087,00			-875 087,00			-
11001542 Grants	0,00	-233 991,01	-233 991,01			-233 991,01		-8 202 126,16	-8 202 126,16
11001654 MIG PROJEKTE	-18 326 000,00	2 006 634,00	-16 319 366,00			-16 319 366,00		-10 834 000,00	-10 834 000,00
11020614 WaterInkomste DWA	0,00	0,00	-			-		-2 576 850,01	-2 576 850,01
11002113 EPWPProjek - Ontvangstes	-3 125 372,90	0,00	-3 125 372,90			-3 125 372,90		-1 000 000,00	-1 000 000,00

-38 839 716,26	1 542 085,32	-37 297 630,94	-	-	-37 297 630,94	-	-42 021 408,45	-42 021 408,45
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Interest received - investment

11001503	RenteVerdien op belegging	-30 000,00	-110 376,27	-140 376,27	-140 376,27	-	-	-
11005503	RenteVerdien op belegging					-156 198,40	-156 198,40	
11001589	Renteop Agterstallige rekeninge	448,76	-448,76	-	-			-
11003589	Renteop Agterstallige rekeninge	0,00	0,00	-	-			-
11020589	Renteop Agterstallige rekeninge	0,00	0,00	-	-			-
		-29 551,24	-110 825,03	-140 376,27	-	-	-140 376,27	-
						-	-156 198,40	-156 198,40

Licences and permits

11050670	MotorRegistrasies	-1 138 155,05	8 101,52	-1 130 053,53	-1 130 053,53	-1 255 900,68	-1 255 900,68	
11050675	MotorRegistrasie Agentskapfooi	920 144,37	85 148,03	1 005 292,40	1 005 292,40	1 141 426,91	1 141 426,91	
11050679	Verkeersboetes	-59 983,00	0,00	-59 983,00	-59 983,00	-47 589,00	-47 589,00	
11005126	Verkeersboetes					-175,44	-175,44	
		-277 993,68	93 249,55	-184 744,13	-	-	-184 744,13	-
						-	-162 238,21	-162 238,21

Other income

11001037	VERVOER	-33 361,55	0,00	-33 361,55	-33 361,55	-1 008,60	-1 008,60	
11001506	Fotostatiese Afdrukke	0,00	0,00	-	-	-	-	
11001509	Kommissie Ontvang	0,00	-2 138,52	-2 138,52	-2 138,52	-	-	
11001517	Biblioteek Boetes	-114,04	0,00	-114,04	-114,04	-	-	
11004517	Biblioteek Boetes					-	-	
11001519	Bouplanfooie	-3 697,36	0,00	-3 697,36	-3 697,36	-	-	
11001519	Bouplanfooie		0,00	-	-	-2 665,37	-2 665,37	
11005125	Begrafpase					-49,14	-49,14	
11001520	Uitklaringsertifikate	-10 285,62	0,00	-10 285,62	-10 285,62	-	-	
11005520	Uitklaringsertifikate					-10 819,22	-10 819,22	
11001521	Smouslisensies	-5 831,27	0,00	-5 831,27	-5 831,27	-	-	
11005521	Smouslisensies					-5 437,59	-5 437,59	
11001523	Fakse-51	0,00	0,00	-	-	-	-	
11001535	Waardasiesertifikate	-1 192,96	0,00	-1 192,96	-1 192,96	-	-	
1 1001 524	Surplus Kontant	0		-	-	-0,87	-0,87	
11005535	Waardasiesertifikate					-2 524,63	-2 524,63	
11001594	DIVERSE INKOMSTE	-29 893,49	0,00	-29 893,49	-29 893,49	-	-	
11005594	DIVERSE INKOMSTE					-359 144,32	-359 144,32	
11001649	Tenderdokument	-20 763,10	0,00	-20 763,10	-20 763,10	-	-	
11005649	Tenderdokument					-9 633,12	-9 633,12	
11002660	Grafte verkoop	-1 061,42	0,00	-1 061,42	-1 061,42	-	-	
11002663	Sandverkope	-315,79	0,00	-315,79	-315,79	-	-	
11003450	Bouafval verwyder	0,00	0,00	-	-	-	-	
11003455	Tuinafval verwyder	-192,60	0,00	-192,60	-192,60	-517,17	-517,17	

-106 709,20	-2 138,52	-108 847,72	-	-	-108 847,72	-	-391 800,03	-391 800,03
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Property Rates

11001592	Eiendomsbelasting - heffing	-1 780 983,91	0,00	-1 780 983,91	-1 780 983,91	-3 806 794,09	-3 806 794,09
		-1 780 983,91	-	-1 780 983,91	-1 780 983,91	-3 806 794,09	-3 806 794,09

Recoveries

11001742	Oninbare skulde	0,00	0,00	-	-	-	-
		-	-	-	-	-	-

Rental of Facilities and Equipment

11001513	Huurgeld Geboue	-448 494,57	0,00	-448 494,57	-448 494,57	-518 255,40	-518 255,40
11005513	Huurgeld Geboue					-105,26	-105,26
11001514	HuurStoele en Tente	-2 520,19	0,00	-2 520,19	-2 520,19	-	-
11005514	HuurStoele en Tente					-4 199,32	-4 199,32
11001553	HuurGemeenskapsaal Grootdrink	-5 963,71	0,00	-5 963,71	-5 963,71	-	-
11001554	HuurGemeenskapsaal Wegdraai	-2 828,98	0,00	-2 828,98	-2 828,98	-	-
11001555	HuurGemeenskapsaal Boegoeberg	-5 543,07	0,00	-5 543,07	-5 543,07	-	-
11001557	HuurStadion	-9 830,95	0,00	-9 830,95	-9 830,95	-	-
11001558	HuurGemeenskapsaal Topline	-3 002,61	0,00	-3 002,61	-3 002,61	-	-
11001559	Deposito Sale, Klubhuis & Stadion	-915,00	0,00	-915,00	-915,00	-	-
11002669	Weidings	0,00	0,00	-	-	-	-
11005553	HuurGemeenskapsaal Grootdrink					-2 688,02	-2 688,02
11005554	HuurGemeenskapsaal Wegdraai					-2 071,74	-2 071,74
11005555	HuurGemeenskapsaal Boegoeberg					-3 299,44	-3 299,44
11005557	HuurGemeenskapsaal Groblershoop					-8 966,40	-8 966,40
11005558	HuurGemeenskapsaal Topline					-1 632,17	-1 632,17
		-479 099,08	-	-479 099,08	-479 099,08	-541 217,75	-541 217,75

Sale of goods

11001650	Verkoop van Erwe	-382 669,55	0,00	-382 669,55	-382 669,55	-	-
11005650	Verkoop van Erwe					-70 802,48	-70 802,48
		-382 669,55	-	-382 669,55	-382 669,55	-70 802,48	-70 802,48

Service charges

11003451	Suigvan Riool	-63 563,45	0,00	-63 563,45	-63 563,45	-86 402,64	-86 402,64
11003593	RioolInkomste - Heffing	-1 605 184,04	0,00	-1 605 184,04	-1 605 184,04	-1 811 269,64	-1 811 269,64
11003595	Vullis Inkomste - Heffing	-2 268 774,50	0,00	-2 268 774,50	-2 268 774,50	-2 575 529,60	-2 575 529,60
11020596	WATERINKOMSTE - Verkope - HEFFING	-3 749 588,06	0,00	-3 749 588,06	-3 749 588,06	-4 146 184,31	-4 146 184,31
11020598	Watersaansluiting (Inkomste)	-5 043,68	0,00	-5 043,68	-5 043,68	-1 293,29	-1 293,29
11020586	Watersaansluiting - Instaleer meter					-	-
		-7 692 153,73	-	-7 692 153,73	-7 692 153,73	-8 620 679,48	-8 620 679,48

-49 588 876,65	1 522 371,32	-48 066 505,33	-	-	-48 066 505,33	-	-55 771 138,89	-55 771 138,89
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Service Charges

Account		2014 Opening balance	Movement for the year	2014 Submitted Financials	Debit	Credit	2014 Restated AFS	2015 Opening balance	Movement for the year	2015 Financials
11003595	Vullis Inkomste - Heffing	-2 268 774,50	0,00	-2 268 774,50			-2 268 774,50		-2 575 529,60	-2 575 529,60
		-2 268 774,50	-	-2 268 774,50	-	-	-2 268 774,50	-	-2 575 529,60	-2 575 529,60
11020596	WATERINKOMSTE - Verkope - HEFFING	-3 749 588,06	0,00	-3 749 588,06			-3 749 588,06			-
11020598	Wateraansluiting (Inkomste)	-5 043,68	0,00	-5 043,68			-5 043,68			-
		-3 754 631,74	-	-3 754 631,74	-	-	-3 754 631,74	-	-	-
11003451	Suigvan Riool	-63 563,45	0,00	-63 563,45			-63 563,45			-
11003593	RioolInkomste - Heffing	-1 605 184,04	0,00	-1 605 184,04			-1 605 184,04			-
		-1 668 747,49	-	-1 668 747,49	-	-	-1 668 747,49	-	-	-
		-7 692 153,73	-	-7 692 153,73	-	-	-7 692 153,73	-	-2 575 529,60	-2 575 529,60

General Expenses

Account		2014 Opening balance	Movement for the year	2014 Submitted Financials	Debit	Credit	2014 Restated AFS	2015 Opening balance	Movement for the year	2015 Financials
11001258	Administratiewe koste	826 487,27	-562 888,94	263 598,33			263 598,33		-	-
11005258	Administratiewe koste							17 857,21		17 857,21
11001191	Ouditkomitee lede koste	11 119,65	0,00	11 119,65			11 119,65		-	-
11005191	Ouditkomitee lede koste							-65 504,62		-65 504,62
11001900	HuurTelefoon - Toerusting	6 514,77	642,81	7 157,58			7 157,58		-201,21	-201,21
		844 121,69	-562 246,13	281 875,56	-	-	281 875,56	-	-47 848,62	-47 848,62
11001020	Advertensies	126 284,45	-28 761,92	97 522,53			97 522,53		-	-
11004020	Advertensies							51 004,35		51 004,35
11007020	Advertensies							1 584,00		1 584,00
		126 284,45	-28 761,92	97 522,53	-	-	97 522,53	-	52 588,35	52 588,35
11001054	Ouditonkoste	340 140,13	497 366,67	837 506,80			837 506,80		-	-
11005054	Ouditonkoste							1 720 008,07		1 720 008,07
		340 140,13	497 366,67	837 506,80	-	-	837 506,80	-	1 720 008,07	1 720 008,07
11001023	Bankkoste	46 495,34	-104,50	46 390,84			46 390,84		-	-
11005023	Bankkoste							50 382,36		50 382,36
		46 495,34	-104,50	46 390,84	-	-	46 390,84	-	50 382,36	50 382,36
11020083	Chemikaliee	312 460,05	-16 025,28	296 434,77			296 434,77		190 637,30	190 637,30
		312 460,05	-16 025,28	296 434,77	-	-	296 434,77	-	190 637,30	190 637,30
11001065	Skoonmaakmiddels	83 165,56	-5 389,88	77 775,68			77 775,68		-	-
11004065	Skoonmaakmiddels							70 935,12		70 935,12
		83 165,56	-5 389,88	77 775,68	-	-	77 775,68	-	70 935,12	70 935,12

11001043	Rekenaarkoste	139 143,92	-10 893,55	128 250,37	128 250,37	-	-
11004043	Rekenaarkoste					3 627,95	3 627,95
11005043	Rekenaarkoste					-13 095,79	-13 095,79
11001195	Rekenaar Instandhoudingsfooie - SA	798 908,01	-70 474,47	728 433,54	728 433,54	-72 902,37	-72 902,37
11005195	Rekenaar Instandhoudingsfooie - SA					354 816,31	354 816,31
		938 051,93	-81 368,02	856 683,91	-	272 446,10	272 446,10
11005189	Bedryfs Kapitaal Reserwes					8 674 684,00	8 674 684,00
11001189	Bedryfs Kapitaal Reserwes					-	-
		-	-	-	-	8 674 684,00	8 674 684,00
11001205	Professionele Koste	2 608 718,71	365 378,66	2 974 097,37	2 974 097,37	-	-
11005205	Professionele Koste					1 478 795,43	1 478 795,43
11001063	Regskoste	551 024,75	-427 127,70	123 897,05	123 897,05	-	-
11005063	Regskoste					583,39	583,39
11010063	Regskoste	4 543,00	-32 538,15	-27 995,15	-27 995,15	-	-
11040063	Regskoste					1 078 817,27	1 078 817,27
		3 164 286,46	-94 287,19	3 069 999,27	-	2 558 196,09	2 558 196,09
11020075	Wateriaankope 960000					942 521,37	942 521,37
		-	-	-	-	942 521,37	942 521,37
11001033	Elektrisiteit	333 792,50	100,00	333 892,50	333 892,50	-1 074,10	-1 074,10
11002033	Elektrisiteit	337 965,82	-2 657,17	335 308,65	335 308,65	380 161,66	380 161,66
11003033	Elektrisiteit	88 304,89	4 265,81	92 570,70	92 570,70	4 209,07	4 209,07
11005033	Elektrisiteit					103 700,91	103 700,91
11020033	Elektrisiteit	853 995,58	-7 274,93	846 720,65	846 720,65	1 391 694,35	1 391 694,35
		1 614 058,79	-5 566,29	1 608 492,50	-	1 878 691,89	1 878 691,89
11001053	Onthaalkoste	2 863,05	0,00	2 863,05	2 863,05	11 517,70	11 517,70
11010053	Onthaalkoste	25 621,60	-327,62	25 293,98	25 293,98	15 204,55	15 204,55
11001071	Verversings	13 420,03	-535,00	12 885,03	12 885,03	-	-
11010071	Verversings	913,96	0,00	913,96	913,96	544,57	544,57
		42 818,64	-862,62	41 956,02	-	27 266,82	27 266,82
3 1051 224 00	EPWP Projek gebou Opgradeer	422,54		422,54	422,54	1 029 681,68	1 029 681,68
		422,54	-	422,54	-	1 029 681,68	1 029 681,68
11001028	Brandstof & Olie	35 213,48	-45 621,09	-10 407,61	-10 407,61	-	-
11003028	Brandstof & Olie	294 723,00	9 125,04	303 848,04	303 848,04	356 016,47	356 016,47
11010028	Brandstof & Olie	19 542,67	-3 485,51	16 057,16	16 057,16	-	-
11020028	Brandstof & Olie	293,27	0,00	293,27	293,27	55 170,63	55 170,63
11002028	Brandstof & Olie	149 811,40	-8 464,76	141 346,64	141 346,64	-	-
11004028	Brandstof & Olie					200,00	200,00
11005028	Brandstof & Olie					-	-
		499 583,82	-48 446,32	451 137,50	-	411 387,10	411 387,10
11001070	Versekering - Algemeen	54 046,47	0,00	54 046,47	54 046,47	-	-
		54 046,47	-	54 046,47	-	-	-

11010030	Dagtoelae	8 640,00	0,00	8 640,00		8 640,00		13 162,60	13 162,60	
11001030	Dagtoelae	57 974,00	-1 200,00	56 774,00		56 774,00		2 999,95	2 999,95	
11004030	Dagtoelae							17 520,00	17 520,00	
11005030	Dagtoelae							24 240,00	24 240,00	
		66 614,00	-1 200,00	65 414,00	-	-	65 414,00	-	57 922,55	57 922,55
11001058	Posgeld	28 891,53	-6 165,29	22 726,24		22 726,24		-	-	
11004058	Posgeld							29 773,32	29 773,32	
11005058	Posgeld							241,31	241,31	
		28 891,53	-6 165,29	22 726,24	-	-	22 726,24	-	30 014,63	30 014,63
11001031	Drukwerk & Skryfbehoeftes	122 124,02	-29 732,23	92 391,79		92 391,79		-	-	
11002031	Drukwerk & Skryfbehoeftes							5 745,64	5 745,64	
11004031	Drukwerk & Skryfbehoeftes							54 738,08	54 738,08	
11005031	Drukwerk & Skryfbehoeftes							938,67	938,67	
11006031	Drukwerk & Skryfbehoeftes							-2 872,82	-2 872,82	
11007031	Drukwerk & Skryfbehoeftes							8 772,72	8 772,72	
		122 124,02	-29 732,23	92 391,79	-	-	92 391,79	-	67 322,29	67 322,29
11001025	Beskermdede Klere	1 656,53	0,00	1 656,53		1 656,53		-	-	
11002025	Beskermdede Klere	24 924,77	701,75	25 626,52		25 626,52		9 488,41	9 488,41	
11003025	Beskermdede Klere	25 261,73	0,00	25 261,73		25 261,73		26 082,36	26 082,36	
11020025	Beskermdede Klere	3 992,26	0,00	3 992,26		3 992,26		19 687,50	19 687,50	
		55 835,29	701,75	56 537,04	-	-	56 537,04	-	55 258,27	55 258,27
	Landfillsite	0,00	2 719 298,24	2 719 298,24		2 719 298,24		-	-	
		-	2 719 298,24	2 719 298,24	-	-	2 719 298,24	-	-	-
11001045	Lisensies	13 297,65	0,00	13 297,65		13 297,65		-	-	
11005045	Lisensies							948,00	948,00	
11003045	Lisensies	36 277,88	0,00	36 277,88		36 277,88		25 284,46	25 284,46	
11007045	Lisensies							7 295,74	7 295,74	
		49 575,53	-	49 575,53	-	-	49 575,53	-	33 528,20	33 528,20
11001215	LoneTydelike Werkers	0,00	0,00	-		-		-	-	
11004215	LoneTydelike Werkers							47 682,40	47 682,40	
11002215	LoneTydelike Werkers	0,00	0,00	-		-		-	-	
11003215	LoneTydelike Werkers	20 940,00	0,00	20 940,00		20 940,00		-	-	
11020215	LoneTydelike Werkers	0,00	0,00	-		-		-	-	
11002114	EPWPProjek - Betalings	59 552,70	8 511,60	68 064,30		68 064,30		-	-	
		80 492,70	8 511,60	89 004,30	-	-	89 004,30	-	47 682,40	47 682,40
11001036	Sekuriteit	6 243,30	0,00	6 243,30		6 243,30		-	-	
11004036	Sekuriteit							-2 974,30	-2 974,30	
		6 243,30	-	6 243,30	-	-	6 243,30	-	-2 974,30	-2 974,30
11001068	Verblyfstoelae	147 583,74	16 182,05	163 765,79		163 765,79		36 068,43	36 068,43	
11002068	Verblyfstoelae							4 480,00	4 480,00	
11005068	Verblyfstoelae							32 000,00	32 000,00	
11010068	Verblyfstoelae	16 491,58	0,00	16 491,58		16 491,58		19 747,34	19 747,34	
11004068	Verblyfstoelae							27 500,00	27 500,00	
11006068	Verblyfstoelae							-	-	

11007068	Verblyfstoelae							19 880,00	19 880,00	
		164 075,32	16 182,05	180 257,37	-	-	180 257,37	-	139 675,77	139 675,77
11010044	Ledegeld	329 720,00	500 000,00	829 720,00			829 720,00		-20 096,49	-20 096,49
11005044	Ledegeld								800,00	800,00
		329 720,00	500 000,00	829 720,00	-	-	829 720,00	-	-19 296,49	-19 296,49
11001067	Telefoon	199 663,56	-2 191,99	197 471,57			197 471,57		-	-
1 1005 067	Telefoon								16 539,14	16 539,14
11004067	Telefoon								139 392,28	139 392,28
		199 663,56	-2 191,99	197 471,57	-	-	197 471,57	-	155 931,42	155 931,42
11001051	Opleiding	34 427,19	-25 550,00	8 877,19			8 877,19		-	-
11004051	Opleiding								-22 579,42	-22 579,42
11005051	Opleiding								8 950,00	8 950,00
11007051	Opleiding								1 450,00	1 450,00
		34 427,19	-25 550,00	8 877,19	-	-	8 877,19	-	-12 179,42	-12 179,42
11001060	Reiskoste (Kongresse/Vergaderings)	176 108,72	-5 129,00	170 979,72			170 979,72		56 359,62	56 359,62
11010060	Reiskoste (Kongresse/Vergaderings)	66 808,55	-2 512,00	64 296,55			64 296,55		90 026,82	90 026,82
11002060	Reiskoste (Kongresse/Vergaderings)								15 540,00	15 540,00
11005060	Reiskoste (Kongresse/Vergaderings)								25 048,00	25 048,00
11006060	Reiskoste (Kongresse/Vergaderings)								-9 800,00	-9 800,00
11007060	Reiskoste (Kongresse/Vergaderings)								16 206,00	16 206,00
11004060	Reiskoste (Kongresse/Vergaderings)								3 036,50	3 036,50
11005039	Vervoerkoste special projects								-	-
11010041	Kongresse/Afgevaardigde Onkoste								38 650,00	38 650,00
11001086	Reistoelae	70 585,20	0,00	70 585,20			70 585,20			-
		-	-7 641,00	305 861,47	-	-	305 861,47	-	235 066,94	235 066,94
11001032	Dokter Besoeke	192,29	0,00	192,29			192,29		-	-
11003032	Dokter Besoeke								2 807,01	2 807,01
11001042	Ruikers of Potplante	372,81	0,00	372,81			372,81		-	-
11001066	Koerierdienste	1 633,38	0,00	1 633,38			1 633,38		-	-
11005066	Koerierdienste								70,18	70,18
11001902	RenteBetaal Bank	192,44	-319,90	-127,46			-127,46		-	-
11001124	Sosiale ontwikkeling	2 997,55	0,00	2 997,55			2 997,55		-	-
11002124	Sosiale ontwikkeling	0,00	0,00	-			-		-	-
11007124	Sosiale ontwikkeling	0,00	2 000,00	2 000,00			2 000,00		-1 754,39	-1 754,39
11010124	Sosiale ontwikkeling	13 200,26	0,00	13 200,26			13 200,26		13 471,58	13 471,58
11010024	Donasies	0,00	0,00	-			-		-	-
11010121	Jeugontwikkeling	34 110,88	0,00	34 110,88			34 110,88		8 975,52	8 975,52
11010128	Sportontwikkeling								2 000,00	2 000,00
11010122	Wykskomitees	58 100,00	500,00	58 600,00			58 600,00		-	-
11010181	Voertuigrekening	0,00	0,00	-			-		-	-
11020048	ONTLEDING(WATERMONSTERS)	63 846,12	0,00	63 846,12			63 846,12		-8 296,37	-8 296,37
		174 645,73	2 180,10	176 825,83	-	-	176 825,83	-	17 273,53	17 273,53

9 377 821,50	2 828 701,75	12 570 840,57	-	-	12 520 450,72	-	8 932 437,73	8 932 437,73
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Employee Related Costs - Wages & Salaries

Account		2014 Opening balance	Movement for the year	2014 Submitted Financials	Debit	Credit	2014 Restated AFS	2015 Opening balance	Movement for the year	2015 Financials
Basic Salaries and Wages										
11001001	Salaris & Lone	5 392 220,61	1 500 530,37	6 892 750,98			6 892 750,98		1 050 886,08	1 050 886,08
11001011	Verlofuitbetaling	-	0,00	-			-			-
11004011	Verlofuitbetaling			-			-			-
11006011	Verlofuitbetaling			-			-	2 520,00		2 520,00
11002001	Salaris & Lone	787 712,94	5 550,00	793 262,94			793 262,94	870 937,76		870 937,76
11003001	Salaris & Lone	691 225,57	0,00	691 225,57			691 225,57	1 282 946,81		1 282 946,81
11004001	Salaris & Lone							1 956 551,41		1 956 551,41
11005001	Salaris & Lone							2 335 528,23		2 335 528,23
11006001	Salaris & Lone							873 869,30		873 869,30
11007001	Salaris & Lone							614 712,10		614 712,10
11020001	Salaris & Lone	1 275 951,00	73 062,36	1 349 013,36			1 349 013,36	1 787 642,79		1 787 642,79
		8 147 110,12	1 579 142,73	9 726 252,85	-	-	9 726 252,85	-	10 775 594,48	10 775 594,48

Bonusses

11001002	Diensbonus	504 997,34	74 348,45	579 345,79			579 345,79	69 777,88		69 777,88
11001009	Langdiensbonus	0,00	-43 534,45	-43 534,45			-43 534,45	49 584,24		49 584,24
11001009	Studiehulp							-		-
11002002	Diensbonus	0,00	0,00	-			-	32 682,09		32 682,09
11003002	Diensbonus	0,00	0,00	-			-	61 397,69		61 397,69
11020002	Diensbonus	18 219,24	0,00	18 219,24			18 219,24	148 998,87		148 998,87
11004002	Diensbonus							172 015,89		172 015,89
11005002	Diensbonus							187 863,23		187 863,23
11006002	Diensbonus							67 155,01		67 155,01
11007002	Diensbonus							36 170,35		36 170,35
		523 216,58	30 814,00	554 030,58	-	-	554 030,58	-	825 645,25	825 645,25

Housing benefits

11001008	Behuisingssubsidie	10 011,88	0,00	10 011,88			10 011,88	-		-
11002008	Behuisingssubsidie							-1 000,00		-1 000,00
11004008	Behuisingssubsidie							-		-
11005008	Behuisingssubsidie							7 298,25		7 298,25
11007008	Behuisingssubsidie							308,74		308,74
		10 011,88	-	10 011,88	-	-	10 011,88	-	6 298,25	6 606,99

Payments in lieu of leave

11001014	Voorsiening vir Verlofuitbetaling	5 938,56	14 193,40	20 131,96			20 131,96	18 136,46		18 136,46
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11004014	Voorsiening vir Verlofuitbetaling						3 097,16	3 097,16		
11005014	Voorsiening vir Verlofuitbetaling						418 295,32	418 295,32		
11007014	Voorsiening vir Verlofuitbetaling						4 492,99	4 492,99		
11002014	Voorsiening vir Verlofuitbetaling						5 171,22	5 171,22		
		5 938,56	14 193,40	20 131,96	-	-	20 131,96	-	449 193,15	449 193,15

Medical Aid

11001003	Mediese Hulpfondse			-		-	31 034,61	31 034,61
11004003	Mediese Hulpfondse						62 181,60	62 181,60
11005003	Mediese Hulpfondse						23 452,95	23 452,95
11003003	Mediese Hulpfondse						-	-
11020003	Mediese Hulpfondse						2 712,00	2 712,00
11002003	Mediese Hulpfondse						12 706,80	12 706,80
		-	-	-	-	-	132 087,96	132 087,96

Overtime - Other staff

11001005	Oortyd	11 017,97	0,00	11 017,97		11 017,97	-	-
11002005	Oortyd	5 740,53	0,00	5 740,53		5 740,53	3 088,74	3 088,74
11004005	Oortyd	6 137,70	0,00	6 137,70		6 137,70	-	-
11006005	Oortyd						567,60	567,60
11020005	Oortyd	12 586,21	0,00	12 586,21		12 586,21	16 033,21	16 033,21
		35 482,41	-	35 482,41	-	-	19 689,55	19 689,55

Pensionfund Contributions

11001007	Pensioenfondsydrae	513 750,82	0,00	513 750,82		513 750,82	188 382,54	188 382,54
11002007	Pensioenfondsydrae	72 297,60	0,00	72 297,60		72 297,60	135 365,46	135 365,46
11003007	Pensioenfondsydrae	97 317,08	0,00	97 317,08		97 317,08	121 704,94	121 704,94
11004007	Pensioenfondsydrae						298 255,20	298 255,20
11005007	Pensioenfondsydrae						308 619,00	308 619,00
11006007	Pensioenfondsydrae						83 152,44	83 152,44
11007007	Pensioenfondsydrae						99 690,48	99 690,48
11020007	Pensioenfondsydrae	172 868,98	0,00	172 868,98		172 868,98	269 483,02	269 483,02
		856 234,48	-	856 234,48	-	-	1 504 653,08	1 504 653,08

Travel, motor car, accom

11001004	Motortoelae	538 614,93	0,00	538 614,93		538 614,93	165 853,61	165 853,61
11004004	Motortoelae						320 365,96	320 365,96
11005004	Motortoelae						212 784,48	212 784,48
11006004	Motortoelae						144 519,41	144 519,41
11007004	Motortoelae						327 787,25	327 787,25
11002004	Motortoelae						67 263,76	67 263,76
1 1001 086	Reistoelae						45 174,76	45 174,76
11001088	Selfoon & Ander Toelaes	42 648,50	0,00	42 648,50		42 648,50	11 537,00	11 537,00

11002088	Selfoon & Ander Toelaes	6 000,00	0,00	6 000,00	6 000,00	6 137,00	6 137,00
11004088	Selfoon & Ander Toelaes					23 692,25	23 692,25
11005088	Selfoon & Ander Toelaes					71 886,90	71 886,90
11006088	Selfoon & Ander Toelaes					13 881,60	13 881,60
11007088	Selfoon & Ander Toelaes					5 342,50	5 342,50

587 263,43	-	587 263,43	-	-	587 263,43	-	1 416 226,48	1 416 226,48
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Skills Development Levies

11010061	Vaardigheidsontwikkellings Heffing	50 814,85	0,00	50 814,85	50 814,85	36 290,52	36 290,52
11020061	Vaardigheidsontwikkellings Heffing					10 513,19	10 513,19
11007061	Vaardigheidsontwikkellings Heffing					6 909,35	6 909,35
11005061	Vaardigheidsontwikkellings Heffing					26 466,07	26 466,07
11004061	Vaardigheidsontwikkellings Heffing					27 097,16	27 097,16
11003061	Vaardigheidsontwikkellings Heffing					14 006,33	14 006,33
11002061	Vaardigheidsontwikkellings Heffing					8 373,52	8 373,52
11001061	Vaardigheidsontwikkellings Heffing					-2 495,98	-2 495,98

50 814,85	-	50 814,85	-	-	50 814,85	-	127 160,16	127 160,16
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Training levies

11001052	Opleidingsheffings(Nywerheidsraad)	4 665,80	0,00	4 665,80	4 665,80	-2 377,57	-2 377,57
11004052	Opleidingsheffings(Nywerheidsraad)					1 728,90	1 728,90
11002052	Opleidingsheffings(Nywerheidsraad)	454,75	0,00	454,75	454,75	5 197,65	5 197,65
11005052	Opleidingsheffings(Nywerheidsraad)					2 211,14	2 211,14
11006052	Opleidingsheffings(Nywerheidsraad)					1 383,21	1 383,21
11007052	Opleidingsheffings(Nywerheidsraad)					339,00	339,00
11020052	Opleidingsheffings(Nywerheidsraad)	1 345,30	0,00	1 345,30	1 345,30	1 843,73	1 843,73
11003052	Opleidingsheffings(Nywerheidsraad)					1 541,08	1 541,08

6 465,85	-	6 465,85	-	-	6 465,85	-	11 867,14	11 867,14
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11001013	Versekering Werkloosheid			-	-	5 419,49	5 419,49
11004013	Versekering Werkloosheid					18 550,86	18 550,86
11005013	Versekering Werkloosheid					23 704,97	23 704,97
11006013	Versekering Werkloosheid					6 803,77	6 803,77
11007013	Versekering Werkloosheid					3 727,09	3 727,09
11003013	Versekering Werkloosheid					9 025,96	9 025,96
11020013	Versekering Werkloosheid					16 801,11	16 801,11
11002013	Versekering Werkloosheid					8 599,82	8 599,82

-	-	-	-	-	-	-	92 633,07	92 633,07
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10 165 257,46	1 624 150,13	11 789 407,59	-	-	11 789 407,59	-	15 361 048,57	15 361 357,31
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Remuneration Of Councillors

Account		2014 Opening balance	Movement for the year	2014 Submitted Financials	Debit	Credit	2014 Restated AFS	2015 Opening balance	Movement for the year	2015 Financials
99999994	Basic salary - Mayor	0,00	279 059,00	279 059,00			279 059,00			-
		-	279 059,00	279 059,00	-	-	279 059,00	-	-	-
11010001	RAADSLEDE SALARISSE&LONE	1 360 901,12	-688 993,98	671 907,14			671 907,14		1 461 760,84	1 461 760,84
		1 360 901,12	-688 993,98	671 907,14	-	-	671 907,14	-	1 461 760,84	1 461 760,84
11010086	Reistoelae	32 034,69	0,00	32 034,69			32 034,69		447 640,36	447 640,36
99999995	Other allowances - Mayor	0,00	389 657,00	389 657,00			389 657,00			-
		32 034,69	389 657,00	421 691,69	-	-	421 691,69	-	447 640,36	447 640,36
11010088	Selfoon & Ander Toelaes	76 596,84	0,00	76 596,84			76 596,84		97 009,18	97 009,18
99999995Z	Other allowances - Mayor	0,00	20 278,00	20 278,00			20 278,00			-
		76 596,84	20 278,00	96 874,84	-	-	96 874,84	-	97 009,18	97 009,18
		1 469 532,65	0,02	1 469 532,67	-	-	1 469 532,67	-	2 006 410,38	2 006 410,38

Finance costs

Account		2014 Opening balance	Movement for the year	2014 Submitted Financials	Debit	Credit	2014 Restated AFS	2015 Opening balance	Movement for the year	2015 Financials
11001165	Ekerne Lenings Rente	0,00	-47 252,25	-47 252,25			-47 252,25		-	-
11010165	Ekerne Lenings Rente	366 859,85	0,00	366 859,85			366 859,85		-	-
11005165	Ekerne Lenings Rente								491 105,10	491 105,10
		366 859,85	-47 252,25	319 607,60	-	-	319 607,60	-	491 105,10	491 105,10

Other financial liabilities

Account		2014 Opening balance	Movement for the year	2014 Submitted Financials	Debit	Credit	2014 Restated AFS	2015 Opening balance	Movement for the year	2015 Financials
41.28.20 Other loans and payables - Non-cur										
3 1051 908 00	Saldo Oorgebring	-506 648,21	167 784,68	-338 863,53			-338 863,53			-
3 1051 908 01	Transaksies Hierdie Jaar	157 620,01	181 243,52	338 863,53			338 863,53			-
		-349 028,20	349 028,20	-	-	-	-	-	-	-

Repairs and maintenance

11001026	Biblioteek	327 783,02	-199 854,86	127 928,16			127 928,16		-	-
11001094	Geboue: Algemeen	19 649,96	0,00	19 649,96			19 649,96		-	-
11004094	Geboue: Algemeen								-	-
11002094	Geboue: Algemeen								46 731,18	46 731,18
11001096	Meubels en Toerusting	6 645,79	0,00	6 645,79			6 645,79		-	-
11004096	Meubels en Toerusting								85,95	85,95
11004101	Diensgeld toerusting								10 849,19	10 849,19
11006096	Meubels en Toerusting								1 125,08	1 125,08
11007096	Meubels en Toerusting								677,16	677,16
11001117	Toebehore/Onderdele	101 361,20	-67,15	101 294,05			101 294,05		-	-

11005117	Toebehore/Onderdele							4 446,82	4 446,82
11001101	Diensgeld toerusting	2 462,22	0,00	2 462,22		2 462,22		658,18	658,18
11007101	Diensgeld Toerusting							2 392,72	2 392,72
11001181	Voertuigrekening	7 540,80	0,00	7 540,80		7 540,80		-	-
11002096	Meubels en Toerusting	0,00	0,00	-		-		-	-
11002117	Toebehore/Onderdele	53 426,67	-825,00	52 601,67		52 601,67		53 383,45	53 383,45
11002181	Voertuigrekening	7 942,43	1 523,45	9 465,88		9 465,88		-6 080,88	-6 080,88
11003095	Rioldamme	1 249,77	0,00	1 249,77		1 249,77		11 000,00	11 000,00
11003181	Voertuigrekening	72 505,36	-1 251,69	71 253,67		71 253,67		86 756,81	86 756,81
11004026	Biblioteek	0,00	1 066,58	1 066,58		1 066,58		159 522,65	159 522,65
11020117	Toebehore/Onderdele	303 986,00	-46 707,11	257 278,89		257 278,89		106 145,84	106 145,84
11020181	Voertuigrekening	0,00	0,00	-		-		7 013,28	7 013,28
11020216	Masjinerie							970,00	970,00
5 1002 0	01 01 Prov. Kapitale Uitgawe	0,00	6 350,88	6 350,88		6 350,88			-
		904 553,22	-239 764,90	664 788,32	-	664 788,32	-	485 677,43	485 677,43

Property Rates

Account	2014 Opening balance	Movement for the year	2014 Submitted Financials	Debit	Credit	2014 Restated AFS	2015 Opening balance	Movement for the year	2015 Financials
11001592 Eiendomsbelasting - heffing	-1 780 983,91	0,00	-1 780 983,91			-1 780 983,91			-
	-1 780 983,91	-	-1 780 983,91	-	-	-1 780 983,91	-	-	-

Service charges - other

19000550 Subsidy - Equitable Share	1 700 656,64	-20 709,85	1 679 946,79			1 679 946,79			-
	1 700 656,64	-20 709,85	1 679 946,79	-	-	1 679 946,79	-	-	-
11002115 EPWPPAAIE PROJEKTE ONTVANGST	0,00	0,00	-			-	-		-
	-	-	-	-	-	-	-	-	-

Depreciation

Account	2014 Opening balance	Movement for the year	2014 Submitted Financials	Debit	Credit	2014 Restated AFS	2015 Opening balance	Movement for the year	2015 Financials
1 1001 998 Depresiasie	0	0	-			-		-	-
1 1002 998 Depresiasie	1946404						1 886 968,78		1 886 968,78
1 1003 998 Depresiasie	1800881						786 601,00		786 601,00
1 1005 998 Depresiasie	598306						922 936,00		922 936,00

[illegible]

10 652 752,25

-

-

-

-

-

30 313,49
-50 521,28
20 207,79

-

-5 316,57
5 316,57

-

-

-

-1 244,94
-1 244,94

985 380,31

133 256,86

-1 301 736,36

-10 485 867,19

6 834 596,42 1972444 819 955,63

-

6 911 926,74

-
-
-

-1 155 087,66

552 982,61
-552 982,61

-

-
-
-2 006 634,00 -
-
-
-
-
-
1 562 795,17
443 838,83
-

2 764 305,64
-45 006,64
-2 719 299,00

-

- -1 050 229,33
-

876 433,62
-876 433,62
-

-
-
-

457 508,33
87 142,95
-544 651,28
-

-326 844,50
-
-369 070,49
-695 914,99

-

356 367,92
-356 367,92
-

-532 312,22

-532 312,22

452 851,39

-235 348,53

314 809,36

532 312,22

3 364,00

-3 364,00

-

136 600 377 48 041 724,48 Accumulated surplus

4 723 777,51

i/s

i/s

150	1	1001	205	Professionele Koste	0	-
152	1	1001	214	Subsidies	0	-
154	1	1001	215	Lone Tydelike Werkers	0	-
156	1	1001	742	Oninbare skulde	0	-
158	1	1001	900	Huur Telefoon - Toerusting	0	-201,21
161	1	1001	902	Rente Betaal Bank	0	-
163	1	1001	996	LOSS ON SALES	0	-
165	Sub-sectio	n Tota	I:		174092	29 381,85
167	Sub-section	:		3 Herstel & Onderhoudswerk		
170	1	1001	026	Biblioteek	0	-
175	1	1001	061	Vaardigheidsontwikkellings Heffing	0	-2 495,98
177	1	1001	094	Geboue: Algemeen	0	-
184	1	1001	096	Meubels en Toerusting	1500	-
186	1	1001	101	Diensgeld toerusting	5000	658,18
188	1	1001	117	Toebehore/Onderdele	0	-
196	1	1001	181	Voertuigrekening	0	-
201	Sub-sectio	n Tota	I:		6500	-1 837,80
203	Sub-section	:		5 Kapitaalonkoste		
206	1	1001	165	Ekterne Lenings Rente	0	-
208	1	1001	562	Rente Betaal (Delging)	0	-
210	1	1001	998	Depresiasie	0	-
212	Sub-sectio	n Tota	I:		0	-
214	Sub-section	:		9 Bydraes		
217	1	1001	188	Wentelfonds	0	-
219	1	1001	189	Bedryfs Kapitaal Reserwes	0	-
221	1	1001	258	Administratiewe koste	0	-
223	Sub-sectio	n Tota	I:		0	-
225	Sub-section	:		14 Kapitaalbesteding Uit Inkomste		
228	1	1001	159	Geboue	0	-
230	1	1001	160	Meubels en Toerusting	0	-
250	Sub-sectio	n Tota	I:		0	-
252	Sub-section	:		30 Algemene Inkomste		
255	1	1001	554	Huur Gemeenskapsaal Wegdraai	0	-
257	1	1001	555	Huur Gemeenskapsaal Boegoeberg	0	-
259	1	1001	556	Huur Klubhuis Groblershoop	0	-
261	1	1001	557	Huur Stadion	0	-
263	1	1001	649	Tenderdokument	0	-
265	Sub-sectio	n Tota	I:		0	-
270	Sub-section	:		30 Algemene Inkomste		
273	1	1001	654	MIG PROJEKTE	0	-
275	1	1001	503	Rente Verdien op belegging	0	-
277	1	1001	506	Fotostatiese Afdrukke	0	-
279	1	1001	509	Kommissie Ontvang	0	-
281	1	1001	513	Huurgeld Geboue	0	-518 255,40
283	1	1001	514	Huur Stoele en Tente	0	-
285	1	1001	517	Biblioteek Boetes	0	-
287	1	1001	519	Bouplanfooie	0	-
289	1	1001	520	Uitklaringsertifikate	0	-
291	1	1001	521	Smouslisensies	0	-
294	1	1001	522	Subsidie	0	-
296	1	1001	523	Fakse	0	-
298	1	1001	524	Surplus Kontant	0	-0,87
300	1	1001	535	Waardasiesertifikate	0	-
302	1	1001	536	Lotto		-
304	1	1001	542	COGHSTA Water		-8 202 126,16
306	1	1001	553	Huur Gemeenskapsaal Grootdrink	0	-
308	1	1001	559	Deposito Sale, Klubhuis & Stadion	0	-
310	1	1001	589	Rente op Agterstallige rekeninge	0	-
312	1	1001	590	Admin Koste	0	-
314	1	1001	592	Eiendomsbelasting - heffing	0	-3 806 794,09
316	1	1001	594	DIVERSE INKOMSTE	0	-
318	1	1001	650	Verkoop van Erwe	0	-
320	1	1001	653	NASIONALE TOEKENNING INTERNSKAP	0	-
322	Sub-sectio	n Tota	I:		0	-12 527 176,52
324	Sub-section	:		31 Hulpdiens Inkomste		

327	1	1001	997		PROFIT ON SALES	0		-
329	Sub-sectio			n Tota			0	-
334	1	1001	903		DIVIDENTS PAID	0		-
336	1	1001	910		CONTR TO ASSET FIN RESERVE	0		-
338	1	1001	911		CONTR TO HOUSING DEV FUND	0		-
340	1	1001	912		DEPRECIATION EX NDR/CRR	0		-
342	1	1001	913		CAPT EX GOVERMENT GRANTS	0		-
344	1	1001	914		DEPRECIATION EN NDR GOV GRANTS	0		-
346	1	1001	915		CAPT EX OTHER GRANTS	0		-
348	1	1001	916		DEPRECIATION EX NDR DON CONTR.	0		-
350	1	1001	917		CONTR TO SELF INS. RESERVE	0		-
352	1	1001	918		DEPREC EX NDRREVAL RESERVE	0		-
354	1	9901	918		DEPREC EX NDRREVAL RESERVE	0		-
356	1	1001	919		OTHER	0		-
358	Sub-sectio			n Tota			0	-
375	Main Vote: 1002 SKOONMAAKDIENSTE							
377	Sub-section			:	1 Personeelkoste			
383	1	1002	001		Salarissse & Lone	1986201	870 937,76	-
385	1	1002	002		Diensbonus	165517	32 682,09	-
387	1	1002	003		Mediese Hulpfondse	0	12 706,80	-
389	1	1002	004		Motortoelae	138170	67 263,76	-
391	1	1002	005		Oortyd	64000	3 088,74	-
393	1	1002	007		Pensioenfondsybydrae	357517	135 365,46	-
395		11	002 008		Behuisingssubsidie	0	-1 000,00	-
397	1	1002	009		Studiehulp	0		-
399	1	1002	011		Verlofuitbetaling	149590		-
401	1	1002	013		Versekering Werkloosheid	19862	8 599,82	-
403		11	002 014		Voorsiening vir Verlofuitbetaling	26577	5 171,22	-
405	1	1002	052		Opleidingsheffings(Nywerheidsraad)	19862	5 197,65	-
407	1	1002	088		Selfoon & Ander Toelaes	6000	6 137,00	-
409	Sub-sectio			n Tota			2933296	1 146 150,30
411	Sub-section			:	2 Algemene Onkoste			
414	1	1002	020		Advertensies	2400		-
416	1	1002	025		Beskermde Klere	20000	9 488,41	-
419	1	1002	028		Brandstof & Olie	0		-
421	1	1002	031		Drukwerk & Skryfbehoeftes	4500	5 745,64	-
423	1	1002	033		Elektrisiteit	389978	380 161,66	-
446	1	1002	045		Lisensies	0		-
448		11	002 060		Reiskoste (Kongresse/Vergaderings)	68000	15 540,00	-
450	1	1002	068		Verblyfstoelae	45600	4 480,00	-
452	1	1002	071		Verversings	1780		-
454	1	1002	124		Sosiale ontwikkeling	11725		-
456	1	1002	125		Begraafplase	0		-
458	1	1002	138		Uniforms	0		-
460	1	1002	215		Lone Tydelike Werkers	0		-
462	1	1002	996		LOSS ON SALES	0		-
464	Sub-sectio			n Tota			543983	415 415,71
466	Sub-section			:	3 Herstel & Onderhoudswerk			
469	1	1002	061		Vaardigheidsontwikkellings Heffing	0	8 373,52	-
471	1	1002	092		Begraafplaas	10000		-
473	1	1002	094		Geboue: Algemeen	100000	46 731,18	-
475	1	1002	096		Meubels en Toerusting	15000		-
477	1	1002	101		Diensgeld toerusting	1000		-
479	1	1002	103		Paaie, Strate en Padtekens	150000		-
481	1	1002	117		Toebehore/Onderdele	100000	53 383,45	-
532	1	1002	181		Voertuigrekening	0	-6 080,88	-
537	Sub-sectio			n Tota			376000	102 407,27
539	Sub-section			:	5 Kapitaalonkoste			
542	1	1002	165		Ekterne Lenings Rente	0		-
544	1	1002	998		Depresiasie	1946404	1 886 968,78	-
564	Sub-sectio			n Tota			1946404	1 886 968,78
566	Sub-section			:	14 Kapitaalbesteding Uit Inkomste			
569	1	1002	160		Meubels en Toerusting	0		-
571	1	1002	162		Voertuie	0		-
573	Sub-sectio			n Tota			0	-

575 Sub-section	:	20 EPWP Projek				
578 1 1002 113		EPWP Projek - Ontvangstes	1000000-		-1 000 000,00	-
580 1 1002 114		EPWP Projek - Betalings	1000000		1 029 681,68	
589 Sub-sectio	n Tota	l:		0	29 681,68	
594 Sub-section	:	30 Algemene Inkomste				
597 1 1002 115		EPWP PAAIE PROJEKTE ONTVANGST		0		-
599 1 1002 542		Grants	0			-
601 1 1002 660		Grafte verkoop	0		-	-
603 1 1002 663		Sand verkope	0		-	-
605 1 1002 665		Sportgronde	0		-	-
625 1 1002 669		Weidings	0		-	-
627 Sub-sectio	n Tota	l:		0	-	
629 Sub-section	:	31 Hulpdiens Inkomste				
632 1 1002 997		PROFIT ON SALES	0			-
634 Sub-sectio	n Tota	l:		0	-	
639 Sub-section	:	99 BELOW THE LINE				
642 1 1002 903		DIVIDENDS PAID	0			-
644 1 1002 910		CONTR TO ASSET FIN RESERVE		0		-
646 1 1002 911		CONTR TO HOUSING DEV FUND		0		-
648 1 1002 912		DEPRECIATION EX NDR/CRR		0		-
650 1 1002 913		CAPT EX GOVERNMENT GRANTS		0		-
652 1 1002 914		DEPRECIATION EN NDR GOV GRANTS		0		-
654 1 1002 915		CAPT EX OTHER GRANTS		0		-
656 1 1002 916		DEPRECIATION EX NDR DON CONTR.		0		-
658 1 1002 917		CONTR TO SELF INS. RESERVE		0		-
660 1 1002 918		DEPREC EX NDRREVAL RESERVE		0		-
662 1 9902 918		DEPREC EX NDRREVAL RESERVE		0		-
664 1 1002 919		OTHER	0			-
684 Sub-sectio	n Tota	l:		0	-	
701 Main Vote: 1003 REINIGING						
703 Sub-section	:	1 Personeelkoste				
709 1 1003 008		Behuisingssubsidie	0		-	-
711 1 1003 009		Studiehulp	0			-
713 1 1003 011		Verlofuitbetaling	0			-
715 1 1003 014		Voorsiening vir Verlofuitbetaling	0			-
717 1 1003 088		Selfoon & Ander Toelaes	0			-
719 Sub-sectio	n Tota	l:		0	-	
721 Sub-section	:	2 Algemene Onkoste				
724 1 1003 052		Opleidingsheffings(Nywerheidsraad)	23246		1 541,08	-
726 1 1003 996		LOSS ON SALES	0			-
728 Sub-sectio	n Tota	l:		23246	1 541,08	
730 Sub-section	:	3 Herstel & Onderhoudswerk				
733 1 1003 061		Vaardigheidsontwikkellings Heffing	0		14 006,33	-
735 Sub-sectio	n Tota	l:		0	14 006,33	
737 Sub-section	:	5 Kapitaaloonkoste				
740 1 1003 165		Ekterne Lenings Rente	0			-
742 Sub-sectio	n Tota	l:		0	-	
760 Sub-section	:	30 Algemene Inkomste				
766 1 1003 542		Grants	0			-
768 1 1003 591		Beskikbaarheid - Vullis	0			-
770 Sub-sectio	n Tota	l:		0	-	
772 Sub-section	:	31 Hulpdiens Inkomste				
775 1 1003 997		PROFIT ON SALES	0			-
777 Sub-sectio	n Tota	l:		0	-	
782 Sub-section	:	99 BELOW THE LINE				
785 1 1003 903		DIVIDENDS PAID	0			-
787 1 1003 910		CONTR TO ASSET FIN RESERVE		0		-
789 1 1003 911		CONTR TO HOUSING DEV FUND		0		-
791 1 1003 912		DEPRECIATION EX NDR/CRR		0		-
793 1 1003 913		CAPT EX GOVERNMENT GRANTS		0		-
795 1 1003 914		DEPRECIATION EN NDR GOV GRANTS		0		-
797 1 1003 915		CAPT EX OTHER GRANTS		0		-
799 1 1003 916		DEPRECIATION EX NDR DON CONTR.		0		-
801 1 1003 917		CONTR TO SELF INS. RESERVE		0		-
803 1 1003 918		DEPREC EX NDRREVAL RESERVE		0		-

805	1	9903	918		DEPREC EX NDRREVAL RESERVE	0		-
807	1	1003	919		OTHER	0		-
827	Sub-sectio			n Tota	I:	0	-	
844	Main Vote:	1004	KORPORATIEWE DIENSTE					
846	Sub-section			:	1 Personeelkoste			
852	1	1004	001		Salarissse & Lone	2365209	1 956 551,41	-
854	1	1004	002		Diensbonus	197101	172 015,89	-
856	1	1004	003		Mediese Hulpfondse	113529	62 181,60	-
858	1	1004	004		Motortoelae	299259	320 365,96	-
860	1	1004	005		Oortyd	0		-
862	1	1004	007		Pensioenfondsbydrae	425738	298 255,20	-
864	1	1004	008		Behuisingssubsidie	9475		-
866	1	1004	009		Studiehulp	0		-
868	1	1004	011		Verlofuitbetaling	128220		-
870	1	1004	013		Versekering Werkloosheid	23652	18 550,86	-
872	1	1004	014		Voorsiening vir Verlofuitbetaling	26577	3 097,16	-
874	1	1004	088		Selfoon & Ander Toelaes	24411	23 692,25	-
876	Sub-sectio			n Tota	I:	3613171	2 854 710,33	
878	Sub-section			:	2 Algemene Onkoste			
881	1	1004	012		Versekering Ongevalle	0		-
883	1	1004	020		Advertensies	92835	51 004,35	
886	1	1004	026		Biblioteek	180000	159 522,65	
889	1	1004	030		Dagtoelae	40000	17 520,00	-
891	1	1004	031		Drukwerk & Skryfbehoeftes	89231	54 738,08	
905	Main Vote			:	1004 KORPORATIEWE DIENTSE			
907	Sub-section			:	2 Algemene Onkoste			
912	1	1004	032		Dokter Besoeke	0		-
914	1	1004	033		Elektrisiteit	0		-
916	1	1004	036		Sekuriteit	7500	-2 974,30	-
918	1	1004	037		VERVOER	0		-
920	1	1004	042		Ruikers of Potplante	0		-
922	1	1004	051		Opleiding	350000	-22 579,42	
925	1	1004	052		Opleidingsheffings(Nywerheidsraad)	23652	1 728,90	-
927	1	1004	058		Posgeld	3500	29 773,32	
930	1	1004	060		Reiskoste (Kongresse/Vergaderings)	18000	3 036,50	-
932	1	1004	063		Regskoste	1100000	1 078 817,27	-
934	1	1004	065		Skoonmaakmiddels	67090	70 935,12	
937	1	1004	067		Telefoon	141900	139 392,28	
940	1	1004	068		Verblyfstoelae	87415	27 500,00	-
942	1	1004	070		Versekering - Algemeen	0		-
944	1	1004	094		Geboue: Algemeen	0	-	-
946	1	1004	096		Meubels en Toerusting	0	85,95	-
948	1	1004	125		Begrafpase	6500		-
950	1	1004	126		Verkeersboetes	0		-
952	1	1004	138		Uniforms	0		-
972	Sub-sectio			n Tota	I:	2207623	1 608 500,70	
974	Sub-section			:	3 Herstel & Onderhoudswerk			
977	1	1004	028		Brandstof & Olie	3542	200,00	-
979	1	1004	039		Vervoerkoste special projects	15000		-
981	1	1004	040		Kommissie Salaris Deponerings	10000		-
983	1	1004	041		Kongresse/Afgevaardigde Onkoste	0		-
985	1	1004	043		Rekenaarkoste	12500	3 627,95	-
987	1	1004	061		Vaardigheidsontwikkellings Heffing	0	27 097,16	-
989	1	1004	101		Diensgeld toerusting	17171	10 849,19	-
992	1	1004	181		Voertuigrekening	5000		-
994	1	1004	195		Rekenaar Instandhoudingsfooie - SA	0		-
996	1	1004	215		Lone Tydelike Werkers	50000	47 682,40	-
998	1	1004	900		Huur Telefoon - Toerusting	0		-
###	1	1004	902		Rente Betaal Bank	0		-
###	1	1004	996		LOSS ON SALES	0		-
###	Sub-sectio			n Tota	I:	113213	89 456,70	
###	Sub-section			:	9 Bydraes			
###	1	1004	124		Sosiale ontwikkeling	0		-
###	Sub-sectio			n Tota	I:	0	-	
###	Sub-section			:	30 Algemene Inkomste			
###	1	1004	517		Biblioteek Boetes	350-		-

###	1 1004 536		Biblioteek Begroting	580000-		-711 723,91	-
###	1 1004 594		DIVERSE INKOMSTE	250-			-
###	Sub-sectio	n Tota	:		-580600	-711 723,91	
###	Sub-section		:	99 BELOW THE LINE			
###	1 1004 918			DEPREC EX NDRREVAL RESERVE	0		-
###	1 9904 918			DEPREC EX NDRREVAL RESERVE	0		-
###	Sub-sectio	n Tota	:		0	-	
###	Main Vote: 1005 FINANSIES						
###	Sub-section		:	1 Personeelkoste			
###	1 1005 001			Salarissse & Lone	3097567	2 335 528,23	-
###	1 1005 002			Diensbonus	231119	187 863,23	-
###	1 1005 003			Mediese Hulpfondse	82468	23 452,95	-
###	1 1005 004			Motortoelae	295875	212 784,48	-
###	1 1005 005			Oortyd	0		-
###	1 1005 007			Pensioenfondsybydrae	508456	308 619,00	-
###	1 1005 008			Behuisingssubsidie	6693	7 298,25	-
###	1 1005 009			Studiehulp	0		-
###	1 1005 011			Verlofuitbetaling	102576		-
###	1 1005 013			Versekering Werkloosheid	30976	23 704,97	-
###	1 1005 014			Voorsiening vir Verlofuitbetaling	39399	418 295,32	-
###	1 1005 088			Selfoon & Ander Toelaes	24411	71 886,90	-
###	Sub-sectio	n Tota	:		4419540	3 589 433,33	
###	Sub-section		:	2 Algemene Onkoste			
###	1 1005 012			Versekering Ongevalle	15000		-
###	1 1005 020			Advertensies	0		-
###	1 1005 023			Bankkoste	52000	50 382,36	-
###	1 1005 030			Dagtoelae	64120	24 240,00	-
###	1 1005 031			Drukwerk & Skryfbehoeftes	125421	938,67	-
###	1 1005 032			Dokter Besoeke	0		-
###	1 1005 033			Elektrisiteit	112775	103 700,91	-
###	1 1005 036			Sekuriteit	0		-
###	1 1005 037			VERVOER	0		-
###	1 1005 042			Ruikers of Potplante	0		-
###	1 1005 044			Ledegeld	10000	800,00	-
###	1 1005 045			Lisensies	1500	948,00	-
###	1 1005 051			Opleiding	170000	8 950,00	-
###	1 1005 052			Opleidingsheffings(Nywerheidsraad)	30976	2 211,14	-
###	1 1005 053			Onthaalkoste	0		-
###	1 1005 054			Ouditonkoste	900000	194 718,42	-
###	1 1005 058			Posgeld	12540	241,31	-
###	1 1005 060			Reiskoste (Kongresse/Vergaderings)	65210	25 048,00	-
###	1 1005 063			Regskoste	15000	583,39	-
###	1 1005 065			Skoonmaakmiddels	0		-
###	11 005 066			Koerierdienste	1500	70,18	-
###	1 1005 067			Telefoon	12600	16 539,14	-
###	1 1005 068			Verblyfstoelae	78200	32 000,00	-
###	1 1005 070			Versekering - Algemeen	292843		-
###	1 1005 071			Verversings	0		-
###	1 1005 094			Geboue: Algemeen	0		-
###	1 1005 096			Meubels en Toerusting	2500		-
###	1 1005 117			Toebehore/Onderdele	7500	4 446,82	-
###	1 1005 125			Begrafpase	0	-49,14	-
###	1 1005 126			Verkeersboetes	0	-175,44	-
###	1 1005 138			Uniforms	0		-
###	1 1005 191			Oudit komitee lede koste	36000	-65 504,62	-
###	1 1005 205			Professionele Koste	2200000	1 478 795,43	-
###	Sub-sectio	n Tota	:		4205685	1 878 884,57	
###	Sub-section		:	3 Herstel & Onderhoudswerk			
###	1 1005 028			Brandstof & Olie	0	-	-
###	1 1005 039			Vervoerkoste special projects	0		-
###	1 1005 040			Kommissie Salaris Deponerings	0		-
###	1 1005 041			Kongresse/Afgevaardigde Onkoste	25000		-
###	1 1005 043			Rekenaarkoste	7548	-13 095,79	-
###	1 1005 061			Vaardigheidsontwikkellings Heffing	0	26 466,07	-
###	1 1005 101			Diensgeld toerusting	5000		-
###	1 1005 181			Voertuigrekening	10000		-

###	1 1005 189		Bedryfs Kapitaal Reserwes	4926000		9 191 081,00	-
###	1 1005 195		Rekenaar Instandhoudingsfooie - SA	840182		354 816,31	-
###	1 1005 210		Delging	0			-
###	11 005 212		Nasionale Toekenings	2302000		2 763 954,12	-
###	1 1005 215		Lone Tydelike Werkers	0			-
###	1 1005 258		Administratiewe koste	50000		17 857,21	-
###	1 1005 523		Fakse	0			-
###	1 1005 550		Subsidy - Equitable Share	0			-
###	1 1005 900		Huur Telefoon - Toerusting	0			-
###	1 1005 902		Rente Betaal Bank	0			-
###	1 1005 996		LOSS ON SALES	0		-465 602,55	-
###	Sub-sectio	n Tota	:		8165730	11 875 476,37	
###	Sub-section	:	5 Kapitaaloonkoste				
###	1 1005 165		Ekterne Lenings Rente	650000		491 105,10	-
###	1 1005 998		Depresiasie	598306		1 925 789,00	-
###	Sub-sectio	n Tota	:		1248306	2 416 894,10	
###	Sub-section	:	9 Bydraes				
###	1 1005 124		Sosiale ontwikkeling	162000			-
###	Main Vote	:	1005 FINANSIES				
###	Sub-sectio	n Tota	:		162000	-	
###	Sub-section	:	322 MIG Projekte				
###	1 1005 654		MIG PROJEKTE	15991999		-10 834 000,00	-
###	Sub-sectio	n Tota	:		15991999	-10 834 000,00	
###	Sub-section	:	30 Algemene Inkomste				
###	1 1005 214		Subsidies	17963000-		-17 963 634,00	-
###	1 1005 503		Rente Verdien op belegging	60000-		-156 198,40	-
###	1 1005 506		Fotostatiese Afdrukke	108-			-
###	1 1005 513		Huurgeld Geboue	50000-		-105,26	-
###	1 1005 514		Huur Stoele en Tente	4040-		-4 199,32	-
###	1 1005 519		Bouplanfooie	1500-		-2 665,37	-
###	1 1005 520		Uitklaringstifikate	10000-		-10 819,22	-
###	1 1005 521		Smoulsiensies	6000-		-5 437,59	-
###	1 1005 535		Waardasiesertifikate	3500-		-2 524,63	-
###	1 1005 553		Huur Gemeenskapsaal Grootdrink	4106-		-2 688,02	-
###	1 1005 554		Huur Gemeenskapsaal Wegdraai	4000-		-2 071,74	-
###	1 1005 555		Huur Gemeenskapsaal Boegoeberg	4000-		-3 299,44	-
###	1 1005 556		Huur Klubhuis Groblershoop	0			-
###	1 1005 557		Huur Stadion	6500-		-8 966,40	-
###	1 1005 558		Huur Gemeenskapsaal Topline	1526-		-1 632,17	-
###	1 1005 559		Deposito Sale, Klubhuis & Stadion	0			-
###	1 1005 589		Rente op Agterstallige rekeninge	0			-
###	1 1005 592		Eiendomsbelasting - heffing	3385626-			-
###	1 1005 594		DIVERSE INKOMSTE	150000-		-359 144,32	-
###	1 1005 649		Tenderdokument	11403-		-9 633,12	-
###	1 1005 650		Verkoop van Erwe	0		-70 802,48	-
###	1 1005 653		NASIONALE TOEKENNING INTERNSKAP	2734000-		-2 734 000,00	-
###	Sub-sectio	n Tota	:		-24399309	-21 337 821,48	
###	Sub-section	:	99 BELOW THE LINE				
###	1 1005 918		DEPREC EX NDRREVAL RESERVE	0			-
###	1 9905 918		DEPREC EX NDRREVAL RESERVE	0			-
###	Sub-sectio	n Tota	:		0	-	
###	Main Vote: 1006		TEGNIIESE DIENSTE				
###	Sub-section	:	1 Personeelkoste				
###	1 1006 001		Salarissse & Lone	943931		873 869,30	-
###	1 1006 002		Diensbonus	78661		67 155,01	-
###	1 1006 004		Motortoelae	138170		144 519,41	-
###	1 1006 005		Oortyd	50000		567,60	-
###	1 1006 007		Pensioenfondsbydrae	169908		83 152,44	-
###	1 1006 011		Verlofuitbetaling	149590		2 520,00	-
###	1 1006 013		Versekering Werkloosheid	9439		6 803,77	-
###	1 1006 014		Voorsiening vir Verlofuitbetaling	26577			-
###	1 1006 088		Selfoon & Ander Toelaes	6000		13 881,60	-
###	Sub-sectio	n Tota	:		1572276	1 192 469,13	
###	Sub-section	:	2 Algemene Onkoste				
###	1 1006 020		Advertensies	2400			-

###	1 1006 031		Drukwerk & Skryfbehoeftes	4500		-2 872,82	-
###	1 1006 036		Sekuriteit	14500			-
###	1 1006 045		Lisensies	300			-
###	1 1006 051		Opleiding	12500			-
###	1 1006 052		Opleidingsheffings(Nywerheidsraad)	4033		1 383,21	-
###	1 1006 060		Reiskoste (Kongresse/Vergaderings)	68000		-9 800,00	-
###	1 1006 068		Verblyfstoelae	45600		-	-
###	1 1006 071		Verversings	1780			-
###	1 1006 096		Meubels en Toerusting	15000		1 125,08	-
###	Sub-sectio	n Tota	I:		168613	-10 164,53	
###	Sub-section		:	3	Herstel & Onderhoudswerk		
###	1 1006 101		Diensgeld toerusting	1000			-
###	Sub-sectio	n Tota	I:		1000	-	
###	Sub-section		:	99	BELOW THE LINE		
###	1 1006 918		DEPREC EX NDRREVAL RESERVE	0			-
###	1 9906 918		DEPREC EX NDRREVAL RESERVE	0			-
###	Sub-sectio	n Tota	I:		0	-	
###	Main Vote: 1007 Gemeenskapsdienste						
###	Sub-section		:	1	Personeelkoste		
###	1 1007 001		Salarissse & Lone	768197		614 712,10	-
###	1 1007 002		Diensbonus	64016		36 170,35	-
###	1 1007 003		Mediese Hulpfondse	7134			-
###	1 1007 004		Motortoelae	138170		327 787,25	-
###	1 1007 007		Pensioenfondsbydrae	138275		99 690,48	-
###	1 1007 008		Behuisingssubsidie	0		308,74	-
###	1 1007 009		Studiehulp	0			-
###	1 1007 011		Verlofuitbetaling	25644			-
###	1 1007 013		Versekering Werkloosheid	7682		3 727,09	-
###	1 1007 014		Voorsiening vir Verlofuitbetaling	6411		4 492,99	-
###	1 1007 088		Selfoon & Ander Toelaes	0		5 342,50	-
###	Sub-sectio	n Tota	I:		1155529	1 092 231,50	
###	Sub-section		:	2	Algemene Onkoste		
###	1 1007 020		Advertensies	10000		1 584,00	-
###	1 1007 031		Drukwerk & Skryfbehoeftes	12000		8 772,72	-
###	1 1007 042		Ruikers of Potplante	0			-
###	1 1007 045		Lisensies	12000		7 295,74	-
###	1 1007 051		Opleiding	15000		1 450,00	-
###	1 1007 052		Opleidingsheffings(Nywerheidsraad)	7682		339,00	-
###	1 1007 053		Onthaalkoste	0			-
###	1 1007 058		Posgeld	500			-
###	1 1007 060		Reiskoste (Kongresse/Vergaderings)	25000		16 206,00	-
###	1 1007 068		Verblyfstoelae	23000		19 880,00	-
###	1 1007 096		Meubels en Toerusting	20000		677,16	-
###	1 1007 125		Begrafpase	0			-
###	1 1007 144		SDF/ grond oudit	150000			-
###	1 1007 145		Meentgronde	10000			-
###	Sub-sectio	n Tota	I:		285182	56 204,62	
###	Sub-section		:	3	Herstel & Onderhoudswerk		
###	1 1007 061		Vaardigheidsontwikkellings Heffing	0		6 909,35	-
###	1 1007 101		Diensgeld toerusting	10000		2 392,72	-
###	1 1007 122		Wykskomitees	0			-
###	1 1007 123		HIV/Vigs	0			-
###	Sub-sectio	n Tota	I:		10000	9 302,07	
###	Sub-section		:	9	Bydraes		
###	1 1007 124		Sosiale ontwikkeling	0		-1 754,39	-
###	1 1007 146		Rampfonds	50000			-
###	Sub-sectio	n Tota	I:		50000	-1 754,39	
###	Sub-section		:	99	BELOW THE LINE		
###	1 1007 918		DEPREC EX NDRREVAL RESERVE	0			-
###	1 9907 918		DEPREC EX NDRREVAL RESERVE	0			-
###	Sub-sectio	n Tota	I:		0	-	
###	Main Vote: 1010 RAADSDIENSTE						
###	Sub-section		:	1	Personeelkoste		
###	1 1010 003		Mediese Hulpfondse	0			-
###	1 1010 007		Pensioenfondsbydrae	0			-

###	1 1010 008		Behuisingssubsidie	0		-
###	1 1010 086		Reistoelae	415813	447 640,36	-
###	1 1010 088		Selfoon & Ander Toelaes	95393	97 009,18	-
###	11 010 128		Sportontwikkeling	80000	2 000,00	-
###	1 1010 001		RAADSLEDE SALARISSE&LONE	1525653	1 461 760,84	-
###	Sub-sectio	n Tota	:	2116859	2 008 410,38	
###	Sub-section		:	2 Algemene Onkoste		
###	1 1010 022		Armlastige Uitgawe	0		-
###	1 1010 024		Donasies	1599		-
###	1 1010 028		Brandstof & Olie	0		-
###	1 1010 030		Dagtoelae	88806	13 162,60	
###	1 1010 039		Vervoerkoste special projects	0		-
###	11 010 041		Kongresse/Afgevaardigde Onkoste	50000	38 650,00	-
###	1 1010 044		Ledegeld	500000	-20 096,49	-
###	1 1010 053		Onthaalkoste	39532	15 204,55	
###	1 1010 060		Reiskoste (Kongresse/Vergaderings)	134220	90 026,82	
###	1 1010 061		Vaardigheidsontwikkellings Heffing	0	36 290,52	-
###	1 1010 063		Regs-koste	0	-	-
###	1 1010 068		Verblyfstoelae	61546	19 747,34	
###	1 1010 071		Verversings	6500	544,57	
###	1 1010 078		Toerisme Promosies/Bemarking	0		-
###	1 1010 193		Huurgeld	0		-
###	1 1010 996		LOSS ON SALES	0		-
###	Sub-sectio	n Tota	:	882203	193 529,90	
###	Sub-section		:	5 Kapitaal-onkoste		
###	1 1010 165		Eksterne Lenings Rente	0		-
###	1 1010 998		Depresiasie	4209009		-
###	Sub-sectio	n Tota	:	4209009	-	
###	Sub-section		:	6 Diverse Betalings		
###	1 1010 181		Voertuigrekening	0		-
###	Sub-sectio	n Tota	:	0	-	
###	Sub-section		:	9 Bydraes		
###	1 1010 009		Studie-hulp	0		-
###	1 1010 121		Jeugontwikkeling	52800	8 975,52	-
###	1 1010 122		Wykskomitees	80000		-
###	1 1010 123		HIV/Vigs	25000		-
###	1 1010 124		Sosiale ontwikkeling	50000	13 471,58	-
###	1 1010 127		Toerisme	0		-
###	1 1010 129		Rampfonds	0		-
###	1 1010 217		Rampfonds	0		-
###	Sub-sectio	n Tota	:	207800	22 447,10	
###	Sub-section		:	25 Councillor Remuneration		
###	1 1010 321		Salarisse Council	0		-
###	Sub-sectio	n Tota	:	0	-	
###	Sub-section		:	30 Algemene Inkomste		
###	1 1010 542		Grants	0		-
###	Sub-sectio	n Tota	:	0	-	
###	Sub-section		:	31 Hulpdiens Inkomste		
###	1 1010 997		PROFIT ON SALES	0		-
###	Sub-sectio	n Tota	:	0	-	
###	Sub-section		:	99 BELOW THE LINE		
###	1 1010 903		DIVIDENDS PAID	0		-
###	1 1010 910		CONTR TO ASSET FIN RESERVE	0		-
###	1 1010 911		CONTR TO HOUSING DEV FUND	0		-
###	1 1010 912		DEPRECIATION EX NDR/CRR	0		-
###	1 1010 913		CAPT EX GOVERNMENT GRANTS	0		-
###	1 1010 914		DEPRECIATION EN NDR GOV GRANTS	0		-
###	1 1010 915		CAPT EX OTHER GRANTS	0		-
###	1 1010 916		DEPRECIATION EX NDR DON CONTR.	0		-
###	1 1010 917		CONTR TO SELF INS. RESERVE	0		-
###	1 1010 918		DEPREC EX NDRREVAL RESERVE	0		-
###	1 9910 918		DEPREC EX NDRREVAL RESERVE	0		-
###	1 1010 919		OTHER	0		-
###	Sub-sectio	n Tota	:	0	-	
###	Main Vote: 1020 WATERWERKE					

### Sub-section	:	1 Personeelkoste			
### 1 1020 004		Motortoelae	0		-
### 1 1020 009		Studiehulp	0		-
### 1 1020 011		Verlofuitbetaling	0		-
### 1 1020 014		Voorsiening vir Verlofuitbetaling	0		-
### Sub-sectio	n Tota	l:		0	-
### Sub-section	:	2 Algemene Onkoste			
### 1 1020 028		Brandstof & Olie	150000	55 170,63	-
### 1 1020 216		Masjinerie	200000	970,00	-
### Sub-sectio	n Tota	l:		350000	56 140,63
### Sub-section	:	3 Herstel & Onderhoudswerk			
### 1 1020 061		Vaardigheidsontwikkellings Heffing	0	10 513,19	-
### 1 1020 157		Suiweringswerke	0		-
### Sub-sectio	n Tota	l:		0	10 513,19
### Sub-section	:	30 Algemene Inkomste			
### 1 1020 588		Beskikbaarheid - Water	0		-
### 1 1020 589		Rente op Agterstallige rekeninge	0		-
### 1 1020 614		Water Inkomste DWA	2576850-	-2 576 850,01	-
### Sub-sectio	n Tota	l:		-2576850	-2 576 850,01
### Sub-section	:	99 BELOW THE LINE			
### 1 1020 903		DIVIDENDS PAID	0		-
### 1 1020 910		CONTR TO ASSET FIN RESERVE	0		-
### 1 1020 911		CONTR TO HOUSING DEV FUND	0		-
### 1 1020 912		DEPRECIATION EX NDR/CRR	0		-
### 1 1020 913		CAPT EX GOVERMENT GRANTS	0		-
### 1 1020 914		DEPRECIATION EN NDR GOV GRANTS	0		-
### 1 1020 915		CAPT EX OTHER GRANTS	0		-
### 1 1020 916		DEPRECIATION EX NDR DON CONTR.	0		-
### 1 1020 917		CONTR TO SELF INS. RESERVE	0		-
### 1 1020 918		DEPREC EX NDRREVAL RESERVE	0		-
### 1 9920 918		DEPREC EX NDRREVAL RESERVE	0		-
### 1 1020 919		OTHER	0		-
### Sub-sectio	n Tota	l:		0	-
### Main Vote: 1050 LISENSIES/VERKEER					
### Sub-section	:	1 Personeelkoste			
### 1 1050 675		Motor Registrasie Agentskapfooi	1189045	1 141 426,91	-
### Sub-sectio	n Tota	l:		1189045	1 141 426,91
### Sub-section	:	2 Algemene Onkoste			
### 1 1050 996		LOSS ON SALES	0		-
### Sub-sectio	n Tota	l:		0	-
### Sub-section	:	5 Kapitaaloonkoste			
### 1 1050 165		Ekterne Lenings Rente	0		-
### 1 1050 998		Depresiasie	0		-
### Sub-sectio	n Tota	l:		0	-
### Sub-section	:	30 Algemene Inkomste			
### 1 1050 542		Grants	0		-
### 1 1050 670		Motor Registrasies	1495899-	-1 255 900,68	-
### 1 1050 673		Openbare Bestuurspermitte	0		-
### 1 1050 677		Tydelike Permitte	0		-
### 1 1050 679		Verkeersboetes	54306-	-47 589,00	-
### Sub-sectio	n Tota	l:		-1550205	-1 303 489,68
### Sub-section	:	31 Hulpdiens Inkomste			
### 1 1050 997		PROFIT ON SALES	0		-
### Sub-sectio	n Tota	l:		0	-
### Sub-section	:	99 BELOW THE LINE			
### 1 1050 903		DIVIDENDS PAID	0		-
### 1 1050 910		CONTR TO ASSET FIN RESERVE	0		-
### 1 1050 911		CONTR TO HOUSING DEV FUND	0		-
### 1 1050 912		DEPRECIATION EX NDR/CRR	0		-
### 1 1050 913		CAPT EX GOVERMENT GRANTS	0		-
### 1 1050 914		DEPRECIATION EN NDR GOV GRANTS	0		-
### 1 1050 915		CAPT EX OTHER GRANTS	0		-
### 1 1050 916		DEPRECIATION EX NDR DON CONTR.	0		-
### 1 1050 917		CONTR TO SELF INS. RESERVE	0		-
### 1 1050 918		DEPREC EX NDRREVAL RESERVE	0		-

###	1 9950 918		DEPREC EX NDRREVAL RESERVE	0		-
###	1 1050 919		OTHER	0		-
###	Sub-sectio	n Tota	l:	0		-
###	Main Vote: 9000 GEMEENSKAPDIENS (INKOMSTE)					
###	Sub-section	:	2 Algemene Onkoste			
###	1 9000 550		Subsidy - Equitable Share	1500000	2 000 925,63	-
###	Sub-sectio	n Tota	l:	1500000	2 000 925,63	
###	Sub-section	:	99 BELOW THE LINE			
###	1 9000 903		DIVIDENDS PAID	0		-
###	1 9000 910		CONTR TO ASSET FIN RESERVE	0		-
###	1 9000 911		CONTR TO HOUSING DEV FUND	0		-
###	1 9000 912		DEPRECIATION EX NDR/CRR	0		-
###	1 9000 913		CAPT EX GOVERNMENT GRANTS	0		-
###	1 9000 914		DEPRECIATION EN NDR GOV GRANTS	0		-
###	1 9000 915		CAPT EX OTHER GRANTS	0		-
###	1 9000 916		DEPRECIATION EX NDR DON CONTR.	0		-
###	1 9000 917		CONTR TO SELF INS. RESERVE	0		-
###	1 9000 918		DEPREC EX NDRREVAL RESERVE	0		-
###	1 9000 918		DEPREC EX NDRREVAL RESERVE	0		-
###	1 9000 919		OTHER	0		-
###	Sub-sectio	n Tota	l:	0		-
###	Main Vote: 1003 REINIGING					
###	Sub-section	:	1 Personeelkoste			
###	1 1003 001		Salarissse & Lone	2324633	1 282 946,81	-
###	1 1003 002		Diensbonus	193719	61 397,69	-
###	1 1003 003		Mediese Hulpfondse	0	-	-
###	1 1003 005		Oortyd	29939		-
###	1 1003 007		Pensioenfondsydrae	418434	121 704,94	-
###	1 1003 013		Versekering Werkloosheid	23246	9 025,96	-
###	Sub-sectio	n Tota	l:	2989971	1 475 075,40	
###	Sub-section	:	2 Algemene Onkoste			
###	1 1003 025		Beskermde Kiere	40000	26 082,36	-
###	1 1003 028		Brandstof & Olie	429887	356 016,47	-
###	1 1003 032		Dokter Besoeke	30000	2 807,01	-
###	1 1003 033		Elektrisiteit	10000	4 209,07	-
###	1 1003 045		Lisensies	39810	25 284,46	-
###	1 1003 138		Uniforms	0		-
###	1 1003 215		Lone Tydelike Werkers	0	-	-
###	1 1003 216		Masjinerie	40000		-
###	Sub-sectio	n Tota	l:	589697	414 399,37	
###	Sub-section	:	3 Herstel & Onderhoudswerk			
###	1 1003 095		Riooldamme	350000	11 000,00	-
###	1 1003 096		Meubels en Toerusting	0		-
###	1 1003 181		Voertuigrekening	109240	86 756,81	-
###	Sub-sectio	n Tota	l:	459240	97 756,81	
###	Sub-section	:	5 Kapitaalonkoste			
###	1 1003 998		Depresiasie	1800881	786 601,00	-
###	Sub-sectio	n Tota	l:	1800881	786 601,00	
###	Sub-section	:	30 Algemene Inkomste			
###	1 1003 450		Bouafval verwyder	0		-
###	1 1003 451		Suig van Riool	107306-	-86 402,64	-
###	1 1003 455		Tuinafval verwyder	417-	-517,17	-
###	1 1003 589		Rente op Agterstallige rekeninge	0		-
###	1 1003 593		Riool Inkomste - Heffing	1756993-	-1 811 269,64	-
###	1 1003 595		Vullis Inkomste - Heffing	2589683-	-2 575 529,60	-
###	Sub-sectio	n Tota	l:	-4454399	-4 473 719,05	
###	Main Vote: 1020 WATERWERKE					
###	Sub-section	:	1 Personeelkoste			
###	1 1020 001		Salarissse & Lone	2021828	1 787 642,79	-
###	1 1020 002		Diensbonus	168486	148 998,87	-
###	1 1020 003		Mediese Hulpfondse	0	2 712,00	-
###	1 1020 005		Oortyd	10000	16 033,21	-
###	1 1020 007		Pensioenfondsydrae	363929	269 483,02	-
###	1 1020 013		Versekering Werkloosheid	20218	16 801,11	-
###	1 1020 048		ONTLEDING(WATERMONSTERS)	50000	-8 296,37	-

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Total Exp/Income	Debit	Credit	Total
1 050 886,08			1 050 886,08
69 777,88			69 777,88
31 034,61			31 034,61
165 853,61			165 853,61
-			-
188 382,54			188 382,54
-			-
-			-
5 419,49			5 419,49
18 136,46			18 136,46
49 584,24			49 584,24
45 174,76			45 174,76
11 537,00			11 537,00
-			-
<u>1 635 786,67</u>			<u>1 635 786,67</u>
-			-
-			-
-			-
-			-
-			-
2 999,95			2 999,95
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-			-
56 359,62			56 359,62
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-72 902,37			-72 902,37

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2 335 528,23		2 335 528,23
187 863,23		187 863,23
23 452,95		23 452,95
212 784,48		212 784,48
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308 619,00		308 619,00
7 298,25		7 298,25
-		-
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23 704,97		23 704,97
418 295,32		418 295,32
71 886,90		71 886,90
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800,00		800,00
948,00		948,00
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1 925 789,00	-1 002 853,00	922 936,00
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-10 834 000,00		-10 834 000,00
<u>-10 834 000,00</u>		<u>-10 834 000,00</u>
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-359 144,32		-359 144,32
-9 633,12		-9 633,12
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-		-
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873 869,30		873 869,30
67 155,01		67 155,01
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567,60		567,60
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6 803,77		6 803,77
-		-
13 881,60		13 881,60
<u>1 192 469,13</u>		<u>1 192 469,13</u>
-		-

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-	-
-	-
-	-
1 383,21	1 383,21
-9 800,00	-9 800,00
-	-
-	-
1 125,08	1 125,08
<u>-10 164,53</u>	<u>-10 164,53</u>
<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>
-	-
-	-
<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>
614 712,10	614 712,10
36 170,35	36 170,35
-	-
327 787,25	327 787,25
99 690,48	99 690,48
308,74	308,74
-	-
-	-
3 727,09	3 727,09
4 492,99	4 492,99
5 342,50	5 342,50
<u>1 092 231,50</u>	<u>1 092 231,50</u>
1 584,00	1 584,00
8 772,72	8 772,72
-	-
7 295,74	7 295,74
1 450,00	1 450,00
339,00	339,00
-	-
-	-
16 206,00	16 206,00
19 880,00	19 880,00
677,16	677,16
-	-
-	-
-	-
<u>56 204,62</u>	<u>56 204,62</u>
6 909,35	6 909,35
2 392,72	2 392,72
-	-
-	-
<u>9 302,07</u>	<u>9 302,07</u>
-1 754,39	-1 754,39
-	-
<u>-1 754,39</u>	<u>-1 754,39</u>
-	-
-	-
-	-
-	-
-	-

-	-
-	-
-	-
2 000 925,63	2 000 925,63
2 000 925,63	2 000 925,63
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
1 282 946,81	1 282 946,81
61 397,69	61 397,69
-	-
-	-
121 704,94	121 704,94
9 025,96	9 025,96
1 475 075,40	1 475 075,40
26 082,36	26 082,36
356 016,47	356 016,47
2 807,01	2 807,01
4 209,07	4 209,07
25 284,46	25 284,46
-	-
-	-
-	-
414 399,37	414 399,37
11 000,00	11 000,00
-	-
86 756,81	86 756,81
97 756,81	97 756,81
786 601,00	786 601,00
786 601,00	786 601,00
-	-
-86 402,64	-86 402,64
-517,17	-517,17
-	-
-1 811 269,64	-1 811 269,64
-2 575 529,60	-2 575 529,60
-4 473 719,05	-4 473 719,05
1 787 642,79	1 787 642,79
148 998,87	148 998,87
2 712,00	2 712,00
16 033,21	16 033,21
269 483,02	269 483,02
16 801,11	16 801,11
-8 296,37	-8 296,37

1 843,73			1 843,73		
-			-		
<u>2 235 218,36</u>			<u>2 235 218,36</u>		
19 687,50			19 687,50		
1 391 694,35			1 391 694,35		
942 521,37			942 521,37		
-			-		
190 637,30			190 637,30		
-			-		
-			-		
<u>2 544 540,52</u>			<u>2 544 540,52</u>		
-			-		
-			-		
-			-		
106 145,84			106 145,84		
7 013,28			7 013,28		
-			-		
<u>113 159,12</u>			<u>113 159,12</u>		
-			-		
7 876 171,00			7 876 171,00		
<u>7 876 171,00</u>			<u>7 876 171,00</u>		
-			-		
-4 146 184,31			-4 146 184,31		
-1 293,29			-1 293,29		
<u>-4 147 477,60</u>			<u>-4 147 477,60</u>		
-			-		
-			-		
-			-		
-			-		
-			-		
-10 049 593,12			-8 972 889,38	-4 486 444,69	12 426 446,34
-			-		7 940 001,65
<u>-10 049 593,12</u>	2 057 601,87	-1 519 250,00	<u>-8 972 889,38</u>		6 213 223,17
-6 913 281,21		3 576 851,87			
		3 739 401,89			
		-162 550,02			
-5 024 796,56					
538 351,87					
1 145 917,26					
-3 340 527,43					
3 340 527,43					
-0,00			3 108 561,72		
			-3 108 561,72		

POSNOMMER	BESKRYWING	DEBIET	KREDIET
3/1075/503/01	Krediteurekontrole	3 323 755,48	
3/1075/501/01	BTW Eisbaar Skadu		405 246,54
1/1001/026	Alstop		9 309,75
1/1002/181	Andrag Agrico		5 876,25
1/1001/054	Auditor General		
1/1020/075	BWGV (Water)		69 229,21
1/1001/195	BYTES		232 387,78
1/1050/675	Dept Safety and Liason		1 108,77
1/1050/675	Dept Safety and Liason		73 582,48
1/1005/165	DBSA		159 880,50
1/1002/033	Eskom		10 605,71
1/1002/033	Eskom		30 042,01
1/1020/033	Eskom		38 686,58
1/1003/033	Eskom		5 234,36
5/1002/007/01	Gerrit Maritz		7 240,00
1/1010/071	Hooggelegen Lodge		1 201,75
1/1020/117	KLK		1 776,86
1/1020/028	KLK		10 666,85
1/1004/026	Konica Minolta		1 066,58
1/1001/068	La 'D'Da Lodge		16 578,95
1/1001/043	Nashua		1 600,95
1/1002/025	Redira Cloting		701,75
4/1056/100/02	RJ General Services		612 617,04
1/1010/044	Salga		438 596,49
1/1007/124	SA Mun Sports& Recreation		1 754,39
1/1004/067	Telkom		11 855,03
1/1005/195	TGIS		67 450,00
1/1001/031	Trans Oranje		12 387,37
1/1005/195	URB		2 493,68
1/1001/195	URB		2 346,32
1/1001/031	Upington Ateljee		4 468,00
4/1056/100/02	VSH Holdings		881 968,71
1/1001/026	Dionne's Trading (Pty) Ltd		4 900,00
1/1001/026	Dionne's Trading (Pty) Ltd		11 750,77
1/1005/205	DDP Valuers		155 024,75
1/1005/205	DDP Valuers		34 119,30
	Vorige jaar krediteure afgeskryf		
POSNOMMER	BESKRYWING	DEBIET	KREDIET
3/1075/503/01	Krediteurekontrole		3 316 511,74
11 003 045	Alric Toetsstasie	420,00	
11 004 026	Alstop BIB Catering	13 137,13	
11 004 026	Alstop	1 354,40	
11 004 026	Alstop	2 467,35	
11 004 026	Aroma Taxis	540,00	
11 004 026	Buys Boerdery	4 224,38	
11 020 075	BWGV	244 742,31	
11 005 195	Bytes Universal Systems	450 302,37	
11 001 060	Coopers Carriers	8 416,62	
1/1005/165	DBSA	33 286,02	
3 1075 400 01	DBSA	532 312,22	
11 050 675	Dept Transport	421 828,28	
11 002 117	Die Riepta Fam Trust	2 000,00	
11 005 205	DDP Valuers	215 624,22	

4/103/5600/02	Daniel Links	17 500,00	
11 007 045	Driving License	395,00	
11 007 045	Driving License	553,00	
11 007 045	Driving License	790,00	
11 020 117	Electronic Engineering	2 658,50	
11 020 117	Electronic Engineering	4 639,80	
19 000 550	Eskom	36 441,23	
19 000 550	Eskom	36 627,40	
11 020 033	Eskom	99 816,05	
11 020 033	Eskom	108 122,39	
11 020 033	Eskom	222 670,87	
11 003 181	Fit It	21 920,00	
11 004 020	Gemsbok	4 683,12	
11 004 020	Gemsbok	12 278,94	
11 003 181	Grobbershoop Bande	654,47	
11 002 117	Grobbershoop Bande	147,40	
11 003 025	Halsted and co	21 930,99	
11 002 094	Husselmann Stene	7 940,00	
11 004 026	Intertekens	1 050,00	
11 004 026	Intertekens	21 801,36	
11 005 031	JAM	1 828,94	
11 002 117	KLK	14 942,82	
11 002 117	KLK	4 586,76	
11 002 117	KLK	11 789,64	
11 004 026	Konica Minolta	1 268,34	
11 004 026	Koopmans Taxi's	1 800,00	
11 050 675	Lexis Nexis	942,89	
11 050 675	Lexis Nexis	1 026,00	
11 004 026	M Boer	1 600,00	
11 003 181	Mollett Motors	1 436,40	
11 003 181	Oranje Nissan	6 146,59	
11 003 181	Oranje Nissan	14 960,84	
11 007 031	PA Stationers	7 654,50	
11 005 212	SMEC	288 117,11	
11 004 067	Telkom	16 605,49	
11 005 067	Telkom	7 361,09	
11 005 212	TGIS	113 730,14	
11 005 212	Universiteit Stellenbosch	180 000,00	
11 005 195	URB	3 425,50	
11 005 063	Van Der Wath En Kie	222,87	
4 1056 100 02	Worley Parsons	83 790,00	
Krediteure Voorsiening			
BESKRYWING		DEBIET	KREDIET
'4 1055 110 01	Uitreikings	90 443,40	
1 1020 117	Toebehore/Onderdele		90 443,40
Corrections on Inventories			
BESKRYWING		DEBIET	KREDIET
'4 1055 110 01	Uitreikings	1 212,47	
1 1020 075	Toebehore/Onderdele		1 212,47
Water inventories			
JOERNAAL NR: JUNE 2015/30		30/06/2015	
BESKRYWING	POSNOMMER	DEBIET	KREDIET
11 002 998	Depreciation	1 562 799,78	
4 1056 950 03	Lease Assets Depreciation		(1 562 799,78)
Depreciation for the year 2014/15 Lease Assets			
3 1075 400 01	Nashua Leased	872 710,08	
3 1030 120 01	Capital Lease Liabilities		(872 710,08)
Short term portion of Lease Liabilities			

3 1075 400 01	Nashua Leased	701 954,92	
11 005 258	Administration Cost		(701 954,92)
Capital redemption Nashua Leases			
4 1056 340 01	Lease Assets	3 956 345,19	
3 1075 400 01	Nashua Leases		(3 956 345,19)
New Nashua Lease contract 28/08/2014			
4 1056 340 03	Leased Assets		(3 426 954,66)
4 1056 950 03	Lease Assets Depreciation	628 275,02	
3 1030 120 02	Kort termyn verpligting	1 180 460,43	
3 1075 400 01	Lang termyn verpligting	2 204 278,37	
1 1005 996	LOSS ON SALES 0		(586 059,16)
Cancelled Nashua Agreement Prior to contract expire date			
11 005 165	Eksterne Lenings Rente	457 819,08	
11 005 258	Administration Cost		(457 819,08)
New Interest on Nashua Lease contract 28/08/2014			
4 1056 100 01	INVESTMENTS DEPRECIATION	8 202 126,16	
1 1001 542	COGHSTA Water		(8 202 126,16)
COGHSTA Water SUBSIDIE te boek gestel			
5 1020 003 01	3 Water netwerk: Wegdraai	1 119 048,72	
4 1056 100 02	INVESTMENTS DEPRECIATION		-1 119 048,72
rojek uitgawes korrek geallokeer			
4 1056 100 01	INVESTMENTS DEPRECIATION	1 692 633,71	
3 1051 893 16	893 Behuisings(Topline)		-1 692 633,71
4 1056 100 02	INVESTMENTS DEPRECIATION		-1 321 200,00
5 1020 003 01	893 Behuisings(Topline)	1 321 200,00	
huising transaksies te boek gestel			
3 1051 893 16	893 Behuisings(Topline)		
4 1056 100 02	INVESTMENT DEPRECIATION		
huising Transaksie te boek gestel			
3 1051 901 01	901 Ongespandeerde Fondse	365 714,92	
3 1054 100 01	100 Unspent Grants		-233 991,01
11 001 536	Lotto		-131 723,91
s Conditions met transfer to revenue			
5 1020 003 01	3 Water netwerk: Wegdraai/Coghsta	594 951,40	
5 1020 002 01	2 Water meters: Duineveld/Azip		-594 951,40
omason consulting reg geallokeer			
5 1020 002 01	2 Water meters: Duineveld/Azip	561 403,51	
5 1020 003 01	3 Water netwerk: Wegdraai/Coghsta		-561 403,51
Peer Africa reg geallokeer			
3 1054 100 01	Unspent Grants	2 006 634,00	
11005214	Equitable Share Allocation		-2 006 634,00
Unspent portion allocated to Equitable share			
VOTE	BESKRYWING	DEBIET	KREDIET
3107550301		504 963,00	
3107550101			62 013,00
5100201201			442 950,00
REGSTELLING VAN KREDIETEURE KONTROLLE POS		504 963,00	504 963,00
VOTE	BESKRYWING	DEBIET	KREDIET
3107550301		36 663,00	
3107550201			4 502,47
11004051			32 160,53

REGSTELLING VAN KREDIETEURE KONTROLLE POS

36 663,00

36 663,00

VOTE	BESKRYWING	DEBIET	KREDIET
3107550301		109 989,00	
3107550201			13 507,41
11005051			96 481,59
REGSTELLING VAN KREDIETEURE KONTROLLE POS		109 989,00	109 989,00

VOTE	BESKRYWING	DEBIET	KREDIET
3107550301		3 476,45	
3107550201			426,93
11001031			3 049,52
REGSTELLING VAN KREDIETEURE KONTROLLE POS		3 476,45	3 476,45

VOTE	BESKRYWING	DEBIET	KREDIET
3107550301		2 078,95	
3107550201			255,31
11001043			1 823,64
REGSTELLING VAN KREDIETEURE KONTROLLE POS		2 078,95	2 078,95

VOTE	BESKRYWING	DEBIET	KREDIET
3107550301		8 203,69	
11001043			8 203,69
REGSTELLING VAN KREDIETEURE KONTROLLE POS		8 203,69	8 203,69

VOTE	BESKRYWING	DEBIET	KREDIET
3107550301		687,82	
3107550201			84,82
11007031			603,00
REGSTELLING VAN KREDIETEURE KONTROLLE POS		687,82	687,82

VOTE	BESKRYWING	DEBIET	KREDIET
3107550301		4 000,00	
3107550201			491,23
11007031			3 508,77
REGSTELLING VAN KREDIETEURE KONTROLLE POS		4 000,00	4 000,00

VOTE	BESKRYWING	DEBIET	KREDIET
3107550301		8 125,58	
3107550001			8 125,58
REGSTELLING VAN KREDIETEURE KONTROLLE POS		8 125,58	8 125,58

VOTE	BESKRYWING	DEBIET	KREDIET
3107550301		2 078,95	
3107550001			2 078,95
REGSTELLING VAN KREDIETEURE KONTROLLE POS		2 078,95	2 078,95

VOTE	BESKRYWING	DEBIET	KREDIET
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3107550301		3 760,00	
3107550001			3 760,00
REGSTELLING VAN KREDIETEURE KONTROLLE POS		3 760,00	3 760,00

VOTE	BESKRYWING	DEBIET	KREDIET
3107550001		2 360,00	
3107550301			2 360,00
REGSTELLING VAN KREDIETEURE KONTROLLE POS		2 360,00	2 360,00

VOTE	BESKRYWING	DEBIET	KREDIET
3107550301		2 494,80	
3107550001			2 494,80
REGSTELLING VAN KREDIETEURE KONTROLLE POS		2 494,80	2 494,80

VOTE	BESKRYWING	DEBIET	KREDIET
3107550301		2 494,80	
3107550001			2 494,80
REGSTELLING VAN KREDIETEURE KONTROLLE POS		2 494,80	2 494,80

18 954,13
689 016,04

VOTE	BESKRYWING	DEBIET	KREDIET
4105640001	Infrastructure Assets	16 850 434,50	
4105625001	Motor Vehicles	1 849 269	
4105635001	Work in progress Assets		18 699 703,50
Teboekstelling van Infrastructure Additions		18 699 703,50	18 699 703,50

VOTE	BESKRYWING	DEBIET	KREDIET
4105631001	Computer Equipment	87 714	
4105632001	Office Equipment	5 415	
4105655001	Other assets	14 700	
11005031	Drukwerk & Skryfbehoeftes		107 829,00
Teboekstelling van Other Assets Additions		107 829,00	107 829,00

VOTE	BESKRYWING	DEBIET	KREDIET
11005996	Loss on sales	45 202,00	
4105632003	Office Equipment		42 336,00
4105655003	Other Assets		2 866,00
Teboekstelling van Afskrywings		45 202,00	45 202,00

VOTE	BESKRYWING	DEBIET	KREDIET
11020998	Depresiasie	7 876 171,00	
4105611001	Infrastructure Assets		7 876 171,00
11003998	Depresiasie	786 601,00	-
4105625501	Community Assets		786 601,00
11002998	Depresiasie	324 169,00	
4105670001	Land and Buildings Assets		324 169,00
11005998	Depresiasie	387 005,00	
4105631501	Computer Equipment		330 873,00
4105632501	Office Equipment		56 132,00
11005998	Depresiasie	1 538 784,00	
4105630501	Motor Vehicles		520 972,00
4105634501	Other Assets		1 017 812,00

Teboekstelling van Depresiasie van die jaar

10 912 730,00

10 912 730,00

VOTE	BESKRYWING	DEBIET	KREDIET
4105632501	Office Equipment	35 552,00	
4105634501	Other Assets	2 509,00	
11005996	Loss on sales		38 061,00
Teboekstelling van Afskrywings depresiasie		38 061,00	38 061,00

VOTE	BESKRYWING	DEBIET	KREDIET
4105633501	Intangible Assets Depreciation	56 873,00	
11005996	Loss on sales	113 315,61	
4105633003	Intangible Assets		170 188,61
Afskrywing van Caseware bate		170 188,61	170 188,61

VOTE	BESKRYWING	DEBIET	KREDIET
11001009	Langdiensbonus	49 584,24	
4105092601	Provisions		49 584,24
11005014	Verlof	407 373,83	
3107200101	Accruals		407 373,83
Teboekstelling van verlof en langdiensbonus voorsiening		456 958,07	456 958,07

DATE	DESCRIPTION/VOTE	VOTE NR	DEBIT
30/06/2015	UITBETALINGS	3/1085/800/01	310,00
30/06/2015	SALARISSE EN LONE	1/1004/001	
REFUND AAN BETTIE OOR - METROPOLITAN			
TOTAL			310,00

DATE	DESCRIPTION/VOTE	VOTE NR	DEBIT
30/06/2015	DIVERSE DEBITEURE	4/1051/706/01	109,00
30/06/2015	UITBETALINGS	3/1085/800/01	
J JAARS TE VEEL BETAAL - JULIE 2014			
TOTAL			109,00

DATE	DESCRIPTION/VOTE	VOTE NR	DEBIT
30/06/2015	DIVERSE DEBITEURE	4/1051/706/01	210,90
30/06/2015	UITBETALINGS	3/1085/800/01	
HOLLARD TE VEEL BETAAL - NOV 2014			
TOTAL			210,90

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	DIVERSE DEBITEURE	4/1051/706/01	210,90
30/06/2015	UITBETALINGS	3/1085/800/01	
	HOLLARD TE VEEL BETAAL - DES 2014		
TOTAL			210,90

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	DIVERSE DEBITEURE	4/1051/706/01	204,14
30/06/2015	UITBETALINGS	3/1085/800/01	
	SARS TE VEEL BETAAL FEB 2015 - F GROENEWALD		
TOTAL			204,14

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	UITBETALINGS	3/1085/800/01	6 450,00
30/06/2015	SALARRISE EN LONE	1/1020/001	
	SKOFTOELAE VERKEERDELIK BETAAL - MEI 2015		
TOTAL			6 450,00

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	UITBETALINGS	3/1085/800/01	6 450,00
30/06/2015	SALARRISE EN LONE	1/1020/001	
	SKOFTOELAE VERKEERDELIK BETAAL - JUNIE 2015		
TOTAL			6 450,00

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	UITBETALINGS	3/1085/800/01	1 251,71
30/06/2015	RAADSLEDE SALARRISE EN LONE	1/1010/001	
	MEBERSHIP FEE REFUNDED - E CLOETE		
TOTAL			1 251,71

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	UITBETALINGS	3/1085/800/01	500,00
30/06/2015	RAADSLEDE SALARRISE EN LONE	1/1010/001	
	DIENSTE GELDE TERUG BETAAL - K ESAU		
TOTAL			500,00

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	Behuising Topline	3/1051/893/01	1 119 048,72
30/06/2015	Investments Depreciation	4/1056/100/02	
	Behuisings uitgawes teboek gestel		
TOTAL			1 119 048,72

VOTE	BESKRYWING	DEBIET	KREDIET
4 1050 400 01	Voorsiening vir oninbare skulde	5 340 995,55	
1 1001 189	Bedryfs Kapitaal Reserwes 0		5 323 136,41
1 1005 189	Bedryfs Kapitaal Reserwes 4926000		17 859,14

Debiteure afgeskryf teen voorsiening		5 340 995,55	5 340 995,55

VOTE	BESKRYWING	DEBIET	KREDIET
11 005 189	Bedryfs Kapitaal Reserwes 0	9 191 081,00	
4 1050 400 01	Voorsiening vir oninbare skulde		9 191 081,00
Voorsiening vir slegte skuld te boek gestel		9 191 081,00	9 191 081,00

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	KREDITEURE KONTROLE	3/1075/503/01	0,80
30/06/2015	EPWP PROJEKTE	1/1002/114	
	JOERNAAL EXP 1115 VERKEERDELIK POSTEER		
TOTAL			0,80

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	KREDITEURE KONTROLE	3/1075/503/01	54,00
30/06/2015	WATER MONSTERS	1/1020/048	
	JOERNAAL EXP 1139 VERKEERDELIK POSTEER		
TOTAL			54,00

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	KREDITEURE KONTROLE	3/1075/503/01	960,00
30/06/2015	VERBLYFTOELAE	1/1007/068	
	JOERNAAL EXP 1084 VERKEERDELIK POSTEER		
TOTAL			960,00

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	KREDITEURE KONTROLE	3/1075/503/01	840,00
30/06/2015	REISKOSTES	1/1007/060	
	JOERNAAL EXP 1083 VERKEERDELIK POSTEER		
TOTAL			840,00

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	KREDITEURE KONTROLE	3/1075/503/01	10 100,93
30/06/2015	TELEFOON	1/1004/067	
	JOERNAAL EXP 1009 VERKEERDELIK POSTEER		
TOTAL			10 100,93

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	BANK	4/1065/221/01	0,03
30/06/2015	SURPLUS KONTANT	1/1001/524	
	RCM 4 TE MIN POSTEER		
TOTAL			0,03

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	BANK	4/1065/221/05	1 081,76
30/06/2015	BTW ONVANGER VAN INK	3/1075/502/01	

30/06/2015	SELFOON EN ANDER TOELAE	1/1010/088	
	JOERNAAL EXP 959 VERKEERDELIK POSTEER		
TOTAL			1 081,76

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	SELFOON EN ANDER TOELAE	1/1010/088	1 042,76
30/06/2015	BANK	4/1065/221/05	
	VODACOM - JAN 15		
TOTAL			1 042,76

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	TOEBEHOERE EN ONDERDELE	1/1002/114	0,09
30/06/2015	BANK	4/1065/221/05	
	ACB 2863 VERKEERDELIK POSTEER		
TOTAL			0,09

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	VERBRUIKERSDEPOSITO	3/1053/724/01	350,00
30/06/2015	BANK	4/1065/221/05	
	CA KRUGER REFUND		
TOTAL			350,00

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2014	VERBLYFTOELAE	1/1001/068	732,00
30/06/2014	REISKOSTES	1/1001/060	1 769,00
30/06/2014	DAGTOELAE	1/1001/030	240,00
30/06/2014	BANK	4/1065/221/05	
	JOERNAAL EXP 666 VERKEERDELIK GEPOSTEER		
TOTAL			2 741,00

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2014	BANK	4/1065/221/05	247,95
30/06/2014	VERBLYFTOELAE	1/1001/067	
	JOERNAAL EXP 672 VERKEERDELIK GEPOSTEER		
TOTAL			247,95

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2014	TOEBEHORE & ONDERDELE	1/1002/114	20,00
30/06/2014	BANK	4/1065/221/05	
	JOERNAAL EXP 673 VERKEERDELIK GEPOSTEER		
TOTAL			20,00

VOTE	BESKRYWING	DEBIET	KREDIET
3 1075 503 01	Kredieure Kontrole	8 203,69	
3 1085 800 01	Uitbetalings Vote		8 203,69
Dienste gelde July 2014 reggestel		8 203,69	8 203,69

VOTE	BESKRYWING	DEBIET	KREDIET
4 1056 100 02	Investment Depreciation	608 220,00	

3 1075 503 01	Krediteure Kontrole		608 220,00
Voorsiening van Krediteure		608 220,00	608 220,00

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	DRUKWERK EN SKRYFBEHOEFTE	1/1001/031	9 513,15
30/06/2015	DRUKWERK EN SKRYFBEHOEFTE	1/1005/031	
HERALLOKASIE VAN UITGAWES			
TOTAL			9 513,15

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	REKENAAR KOSTE	1/1001/043	13 288,73
30/06/2015	REKENAAR KOSTE	1/1005/043	
HERALLOKASIE VAN UITGAWES			
TOTAL			13 288,73

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	TELEFOON	1/1001/067	13 623,18
30/06/2015	SELFOON EN ANDER TOELAE	1/1010/088	
HERALLOKASIE VAN UITGAWES			
TOTAL			13 623,18

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	REKENAAR KOSTE EN INSTANDHOUDING	1/1001/195	245 037,86
30/06/2015	REKENAAR KOSTE EN INSTANDHOUDING	1/1005/195	
HERALLOKASIE VAN UITGAWES			
TOTAL			245 037,86

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	BIBLIOTEEK	1/1001/026	26 027,00
30/06/2015	BIBLIOTEEK	1/1004/026	
HERALLOKASIE VAN UITGAWES			
TOTAL			26 027,00

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	GRANTS	1/1005/542	8 202 126,16
30/06/2015	GRANTS	1/1001/542	
HERALLOKASIE VAN UITGAWES			
TOTAL			8 202 126,16

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	Salaris Afwag	3/1085/800/01	2 593,20
30/06/2015	Personeelkoste	1/1001/001	
30/06/2015	Personeelkoste	1/1001/002	
Correction of duplicate pay			
TOTAL			2 593,20

AFS Adjustment journals

DATE	DESRPTION/VOTE	VOTE NR	DEBIT
30/06/2015	Depreciation - Other Assets	4/1056/345/01	1 002 853,00
30/06/2015	Depreciation	1/1005/998	

Current year depreciation for the year - 2799 Wheelbarrows written off	
TOTAL	1 002 853,00

DATE	BESKRYWING	VOTE	DEBIET
30/06/2015	Voorsiening vir oninbare skulde	4 1050 400 01	516 397,00
30/06/2015	Bedryfs Kapitaal Reserwes 0	11 005 189	
Ex.88 Correction of Impairment			516 397,00

DATE	BESKRYWING	VOTE	DEBIET
30/06/2015	Loss on sales	11005996	532 312,22
30/06/2015	Kortermyn Verpligting	3 103 012 002	
Ex. 76 - Nashua leases cancellation includes DBSA Short term portion			532 312,22

DATE	BESKRYWING	VOTE	DEBIET
30/06/2015	Behuising Topline	3 1051 893 01	719 661,27
30/06/2015	Work in Progress Assets	4 1056 350 01	1 327 540,91
30/06/2015	Krediteure kontrole	3 1075 503 01	
Ex. 50 - Retention adjusted			2 047 202,18

DATE	BESKRYWING	VOTE	DEBIET
30/06/2015	Ouditonkoste	11005045	1 525 289,65
30/06/2015	Krediteure kontrole	3 1075 503 01	
Ex. 50 - Auditor - General rectification			1 525 289,65

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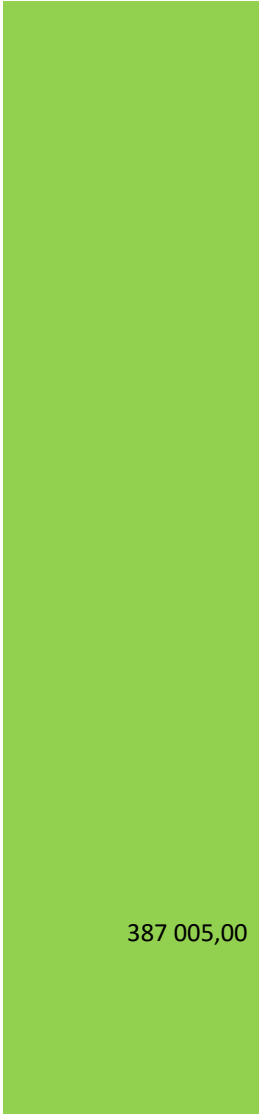
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107 829,00

45 202,00

7 876 171,00

786 601,00

324 169,00

387 005,00

387 005,00

1 538 784,00

Company Size Category	Number of Employees
Smallest Category	10,957,932.00
Second Smallest Category	145,890.00
Third Smallest Category	38,061.00
Fourth Smallest Category	10,812,042.00
Largest Category	4,470,892.01

-0,45 3 332 955,17

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310,00
310,00

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109,00
109,00

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210,90
210,90

CREDIT
210,90
210,90

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204,14
204,14

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6 450,00
6 450,00

CREDIT
6 450,00
6 450,00

CREDIT
1 251,71
1 251,71

CREDIT
500,00
500,00

CREDIT
1 119 048,72
1 119 048,72



CREDIT
0,80
0,80

CREDIT
54,00
54,00

CREDIT
960,00
960,00

CREDIT
840,00
840,00

CREDIT
10 100,93
10 100,93

CREDIT
0,03
0,03

CREDIT
132,85

948,91
1 081,76

CREDIT
1 042,76
1 042,76

CREDIT
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CREDIT
350,00
350,00

CREDIT
2 741,00
2 741,00

CREDIT
247,95
247,95

CREDIT
20,00
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CREDIT
9 513,15
9 513,15

CREDIT
13 288,73
13 288,73

CREDIT
13 623,18
13 623,18

CREDIT
245 037,86
245 037,86

CREDIT
26 027,00
26 027,00

CREDIT
8 202 126,16
8 202 126,16

CREDIT
1 296,60
1 296,60
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CREDIT
1 002 853,00

1 002 853,00

KREDIET
516 397,00
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KREDIET
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532 312,22

KREDIET
2 047 202,18
2 047 202,18

KREDIET
1 525 289,65
1 525 289,65

10 957 932,00	
145 890,00	10 812 042,00
6 341 149,99	
6 341 149,54	